



unisource
a Georgia-Pacific company 

459453

Georgia-Pacific Corporation
Law Department

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July 31, 2002

Teri A. Wall
Environmental Specialist

VIA FEDERAL EXPRESS

Ms. Carlyn Winter Prisk (3HS11)
US Environmental Protection Agency, Region III
1650 Arch Street
Philadelphia, PA 19103-2029

RE: Response to Required Submission of Information
Lower Darby Creek Area Superfund Site – LD2002001951

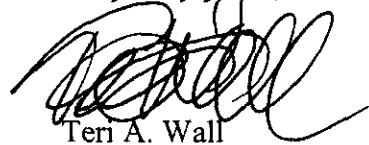
Dear Ms. Prisk:

Unisource Worldwide, Inc. ("Unisource") is in receipt of the US Environmental Protection Agency's request for submission of information, dated April 15, 2002, with respect to the above-referenced Site. The information contained in our enclosed response reflects the data we have gathered to date. Please direct all future correspondence regarding the Site to my attention.

If you have any questions or comments beyond what is provided in this response, please do not hesitate to contact me. Thank you for your prompt attention to this matter.

With kind regards, I am

Very truly yours,



Teri A. Wall

Enclosures

cc: CJ Demarest – CT034 (w/ encl.)
JB Forrest – OH214 (w/ encl.)
DM Padovani – GA030/09 (w/ encl.)
KS Pinson – GA030/41 (w/ encl.)

**UNISOURCE WORLDWIDE, INC.'S RESPONSE TO
U.S. EPA, REGION III SUBMISSION OF INFORMATION
RE: LOWER DARBY CREEK AREA SUPERFUND SITE
DELAWARE AND PHILADELPHIA COUNTIES, PENNSYLVANIA**

1. **State the name of your company, its mailing address, and telephone number. Further identify:**
 - a. **The dates and states of incorporation of your company;**
 - b. **The date and original state of incorporation of your company; and**
 - c. **The parent corporation of your company, if any, and all subsidiaries or other affiliated entities.**

ANSWER: Unisource Worldwide, Inc.
6600 Governor's Lake Parkway
Norcross, GA 30071
770/447.9000

- a. See Attachment A for a complete listing of dates and states of incorporation.
 - b. 08/28/1975 - Delaware
 - d. Georgia-Pacific Corporation – See Attachment B for a list of Georgia-Pacific's subsidiaries.
2. **What is the current nature of the business or activity conducted at your establishment(s) in the Philadelphia, Pennsylvania area? What was the nature of your business or activity between 1958 and 1976? Please describe in detail. If the nature of your business or activity changed from the period of 1958 to 1976 to the present, please provide a detailed explanation of the changes to date.**

ANSWER: Unisource Worldwide, Inc. ("Unisource") is responding to the request for information in reference to Enterprise Paper Company. On January 13, 1995, Unisource purchased the name, business operations and certain operating assets of Enterprise Paper Company ("Enterprise") from then owner Peter R. Isen. Operating assets included, among other things, equipment, machinery, inventory/supplies, customer and sales account lists and furniture; however, the purchase did not include any of Enterprise's real property, such as land or buildings.

As of January 1, 1995, Enterprise consisted of a one building facility located at 2900 Wharton Road in Bristol, Pennsylvania. Per the asset purchase agreement, Unisource arranged to lease the Bristol facility from Mr. Isen for a minimum of three years, with an

option to extend the lease for an additional two years only; however, it is Unisource's understanding that the lease extension was never exercised. Indeed, Unisource vacated the premises approximately one year into the initial three-year lease term. It is believed that during both Enterprise's tenure and Unisource's brief lease, the facility functioned as a paper distribution center. The products distributed by Unisource included paper towels, tissue, tape, stretch film and low and high-density polyethylene bags for food packaging. This business was strictly of a distributive nature; no manufacturing processes occurred at the facility.

Per the Asset Purchase and Sale Agreement, Unisource acquired only express transferred assets, without assumption of liabilities. Specifically, Unisource agreed to assume only those liabilities "arising out of the conduct or operation of the Company's Business after the Effective Date [of the agreement] (but none of the Company's liabilities or obligations which occurred prior to Closing, but which only surfaced subsequent to Closing)". Additionally, Isen agreed to "defend, indemnify and hold harmless [Unisource], its parent corporation, and the officers and directors of each, from and against all losses, claims, demands, causes of action, deficiencies, suits, judgments, debts, liabilities, damages and expenses arising from...the operation of the Company's Business prior to the Effective Date." (See Attachment C – Asset Purchase and Sale Agreement.) Per the Lease Agreement, Isen further agreed to provide "indemnification for any and all liability of [Unisource]" under CERCLA and/or the applicable state statute or regulation. He also agreed to indemnify Unisource for "all liability, including fines and penalties, incurred under any other federal or state environmental statute". (See Attachment D – Lease Agreement.)

With respect to Enterprise's ownership, it is Unisource's understanding that Enterprise was started by Nathan Isen, grandfather of Peter Isen, perhaps in the 1940s, and that Peter Isen subsequently purchased the business from his family in approximately 1988. It is believed that the first Enterprise facility was located in Center City Philadelphia. Apparently, the business then moved to northeast Philadelphia, specifically 11630 Caroline Road. Enterprise occupied that location for approximately 30 years, before purchasing the facility in Bristol sometime around 1992. Unisource leased the facility from Peter Isen from January 1, 1995 until December 31, 1997, though it only physically occupied the premises for approximately one year.

It should be noted that Unisource currently operates a distribution center located at 7575 Brewster Avenue in Philadelphia; however, it is Unisource's understanding that construction on this facility did not begin until 1975, with operations commencing sometime thereafter. Consequently, it appears this facility falls outside the scope of the operation period associated with the Lower Darby Creek Area Superfund Site ("the Site").

- 3. Identify all persons currently or formerly employed by your establishment(s) who have or may have personal knowledge of your operations and waste disposal practices between 1958 and 1976 at your facilities in the Philadelphia, Pennsylvania area. For each such person, state that person's employer, job title, dates of employment, current address, and telephone number. If the current telephone number or address is not**

available, provide the last known telephone number or last known address of such person.

ANSWER: Peter R. Isen – owner of Enterprise Paper Company

[REDACTED]
[REDACTED]
(It is our understanding that Mr. Isen maintains another residence in [REDACTED])

4. Identify the owners and operators of your establishment(s) in the Philadelphia, Pennsylvania area from 1958 to present. For each owner and operator further provide:
 - a. The dates of their operation;
 - b. The nature of their operation; and
 - c. All information or documents relating to the handling and/or generation, storage, treatment, recycling, formulation, disposal, or transportation of any hazardous substance, hazardous waste, pollutant, contaminant, or other waste during the period in which they were operating the establishment(s).

ANSWER: As stated in Response to Request No. 2 above, it is Unisource's understanding that Enterprise was started by Nathan Isen, grandfather of Peter Isen, perhaps in the 1940s. Furthermore, we believe that Peter Isen subsequently purchased the business from his family in approximately 1988. Unisource leased the facility from Peter Isen from January 1, 1995 until December 31, 1997, though it only physically occupied the premises for approximately one year. We have no additional information regarding previous or current owners or operators of the facility. During Unisource's operation from approximately 1995 to 1996, the facility served only as a distribution center for paper towels, tissue, tape, stretch film and polyethylene bags for food packaging. The only waste generated by Unisource was innocuous in nature, consisting of corrugated boxes, stretch film, strapping and general office trash. To the best of its knowledge, Unisource has no information regarding Enterprise's transportation to or storage, treatment or disposal of any material at the Site during the time period in question.

5. Describe the types of documents generated or maintained by your establishment(s) in the Philadelphia area concerning the handling and/or generation, storage, treatment, transportation, recycling, formulation, or disposal of any hazardous substance, hazardous waste, pollutant, contaminant or other waste between 1958 and 1976.
 - a. Provide a description of the information included in each type of document and identify the person who was/is the custodian of the documents;

- b. Describe any permits or permit applications and any correspondence between your company and/or establishment(s), and any regulatory agencies regarding the transportation and disposal of such waste.

ANSWER: Because Unisource never owned the facility outright, there are few records available pertaining to this facility; however, a thorough, corporate-wide document search was conducted. Other than the materials referenced in Response to Request No. 2 above, no additional documents were located.

6. Identify every hazardous substance used, generated, purchased, stored or otherwise handled at your establishment(s) in Philadelphia, Pennsylvania area between 1958 and 1976. Provide chemical analyses and Material Safety Data Sheets ("MSDS"). With respect to each such hazardous substance, further identify:
- a. The process(es) in which each hazardous substance was used, generated, purchased, stored, or otherwise handled;
 - b. The chemical composition, characteristics, and physical state (solid, liquid or gas) of each such hazardous substance;
 - c. The annual quantity of each such hazardous substance used, generated, purchased, stored, or otherwise substance;
 - d. The beginning and ending dates of the period(s) during which such hazardous substance was used, generated, purchased, stored, or otherwise handled;
 - e. The types and sizes of containers in which these substances were transported and stored; and
 - f. The persons or companies that supplied each such hazardous substance to your company.

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding any hazardous substance(s) used, generated, purchased, stored or otherwise handled at the Enterprise facility between 1958 and 1976.

7. Identify all by-products and wastes generated, stored, transported, treated, disposed of, released, or otherwise handled by your establishment(s) in the Philadelphia, Pennsylvania area between 1958 and 1976. With respect to each such by-product and waste identified, further provide:
- a. The process(es) in which each such-by-product and waste was generated, stored, transported, treated, disposed of, released, or otherwise handled;
 - b. The chemical composition, characteristics, and physical state (solid, liquid or gas) of each such by-product or waste;

- c. The quantities of each such by-product and waste generated, stored, transported, treated, disposed of, released, or otherwise handled;
- d. The types, sizes, and numbers of containers used to treat, store, or dispose of each such by-product or waste;
- e. The name of the individual(s) and/or company(ies) that disposed of or treated each such by-product or waste; and
- f. The location and method of treatment and/or disposal of each such by-product or waste.

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding any by-products and/or wastes generated, stored, transported, treated, disposed of, released, or otherwise handled at or by the Enterprise facility between 1958 and 1976.

8. Did your company ever contract with, or make arrangements with Clearview, Folcroft, Folcroft Annex, Eastern Industrial, Tri-County Hauling, S. Buckly Trash Hauling, Barratt Rupurt, McCloskey Engineering, ABM Disposal Services, Marvin Jonas, Jonas Waste Removal, Paolino Company, Schiavo Bros., Inc., Gene Banta Trash removal, City Wide Services, Inc., and/or any other company or municipality to remove or transport material from our establishment(s) in the Philadelphia, Pennsylvania area between 1958 and 1976 for disposal? If so, for each transaction identified above, please identify:
- a. The person with who you made such a contract or agreement;
 - b. The date(s) on which or time period during which such material was removed or transported for disposal;
 - c. The nature of such material, including the chemical content, characteristics, and physical state (i.e., liquid, solid, or gas);
 - d. The annual quantity (number of loads, gallons, drums) of such material;
 - e. The manner in which such material was containerized for shipment or disposal;
 - f. The location to which such material was transported for disposal;
 - g. The person(s) who selected the location to which such material was transported for disposal;
 - h. The individuals employed with any transporter identified (including truck drivers, dispatchers, managers, etc.) with whom your establishment dealt concerning removal or transportation of such material; and

- i. **Any billing information and documents (invoices, trip tickets, manifests, etc.) in your possession regarding arrangements made to remove or transport such material.**

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding Enterprise contracting or making arrangements with any of the business entities listed in Request No. 8 during the time period referenced.

9. **Provide the names, titles, areas of responsibility, addresses and telephone numbers of all persons who, between 1958 and 1976, may have:**
 - a. **Disposed of or treated materials at Clearview, Folcroft and Folcroft Annex or other area of the Site;**
 - b. **Arranged for the disposal or treatment of materials at Clearview, Folcroft and Folcroft Annex or other areas of the Site; and/or**
 - c. **Arranged for the transportation of materials to Clearview, Folcroft and Folcroft Annex or other areas of the Site (either directly or through transshipment points) for disposal or treatment.**

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding Enterprise personnel who may have disposed of, treated, or arranged for the disposal, treatment or transportation of materials to the Site between 1958 and 1976.

10. **For every instance in which your establishment(s) disposed of or treated material at Clearview, Folcroft and Folcroft Annex or other areas of the Site, or arranged for the disposal or treatment of material at the Site, identify:**
 - a. **Date(s) on which such material was disposed of or treated at the Site;**
 - b. **The nature of such material, including the chemical content, characteristics, and physical state (i.e., liquid, solid, or gas);**
 - c. **The annual quantity (number of loads, gallons, drums) of such material;**
 - d. **The specific location on the Site where such material was disposed of or treated; and**
 - e. **Any billing information and documents (invoices, trip tickets, manifests, etc.) in your company's or establishment's(s') possession regarding arrangements made to dispose of or treat such material at the Site.**

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding Enterprise's disposal or treatment of material at the Site.

11. Did your establishment(s), or any other company or individual ever spill or cause a release of any chemicals, hazardous substances, and/or hazardous waste, and/or non-hazardous solid waste on any portion of Clearview, Folcroft and Folcroft Annex or any other portion of the Site? If so, identify the following:

- a. The date(s) the spill(s)/release(s) occurred;**
- b. The composition (i.e.; chemical analysis) of the materials which were spilled/released;**
- c. The response made by you or on your behalf with respect to the spill(s)/release(s); and**
- d. The packaging, transportation, and final disposition of the materials which were spilled/released.**

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding spills or releases at the Site.

12. Please identify individuals employed by your establishment(s) who were responsible for arranging for the removal and disposal of wastes, and individuals who were responsible for payments, payment approvals, and record keeping concerning such waste removal transactions at your Philadelphia, Pennsylvania area establishment(s) between 1958 and 1976. Provide current or last known addresses and telephone numbers where they may be reached. If these individuals are the same persons identified by your answer to question 3, so indicate.

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding Enterprise personnel who may have arranged for the removal and disposal of wastes, or were responsible for payments, payment approvals and record-keeping, at the Enterprise facility between 1958 and 1976.

13. Did you or any person or entity on your behalf ever conduct any environmental assessments or investigations relating to contamination at Clearview, Folcroft and Folcroft Annex or any other areas of the Site? If so, please provide all documents pertaining to such assessments or investigations.

ANSWER: To the best of its knowledge and belief, Unisource has no information or data regarding environmental assessments or investigations conducted on the Site.

14. If you have any information about other parties who may have information which may assist the EPA in its investigation of the Site, including Clearview, Folcroft and Folcroft Annex, or who may be responsible for the generation of, transportation to, or release of contamination at the Site, please provide such information. The information you provide in response to this request should include the party's name, address, telephone number, type of business, and the reasons why you believe the party may have

contributed to the contamination at the Site or may have information regarding the Site.

ANSWER: Other than Peter Isen, referenced in Response to Request No. 3 above, Unisource has no information regarding other parties who may be able to assist the EPA in its investigation of the Site.

15. Representative of your establishment(s):

- a. Identify the person(s) answering these questions on behalf of your establishment(s), including full name, mailing address, business telephone number, and relationship to the company.**
- b. Provide the name, title, current address, and telephone number of the individual representing your establishment(s) to whom future correspondence or telephone calls should be directed.**

ANSWER: Teri A. Wall
Environmental Specialist
Georgia-Pacific Corporation
133 Peachtree Street, NE
Atlanta, GA 30303
404/652.4162
*(Please direct all future correspondence to Ms. Wall's attention)

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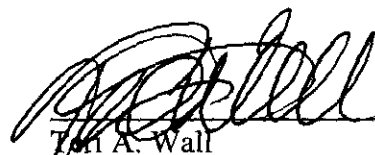
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16. If any of the documents solicited in this information request are no longer available, please indicate the reason why they are no longer available. If the records were destroyed, provide us with the following:

- a. Your document retention policy;**
- b. A description of how the records were/are destroyed (burned, archived, trashed, etc.) and the approximate date of destruction;**
- c. A description of the type of information that would have been contained in the documents; and**
- d. The name, job title, and most current address known to you of the person(s) who would have produced these documents; the person(s) who would have been responsible for the retention of these documents; and the person(s) who would have been responsible for the destruction of these documents.**

ANSWER: As stated in Response to Request No. 5 above, Unisource conducted a thorough, corporate-wide document search. Other than the materials referenced in Response to Request No. 2, no other records were located. It is Unisource's understanding that certain files pertaining to the Bristol facility were retained after the lapse of Unisource's lease on December 31, 1997. Unisource maintained those records until Georgia-Pacific Corporation ("Georgia-Pacific") purchased Unisource on July 6, 1999. Shortly thereafter, per Georgia-Pacific's record retention policy, the documents were purged. Unisource encloses, as Attachment E, a copy of Georgia-Pacific's record retention policy.



Tom A. Wall
Environmental Specialist
Georgia-Pacific Corporation
07/31/2002

Date

Unisource Worldwide, Inc.
States and Dates of Incorporation

| <u>Qualified</u> | <u>Date</u> |
|-------------------------|--------------------|
| Alabama | 11/12/1986 |
| Alaska | 10/29/1975 |
| Arizona | 12/31/1997 |
| Arkansas | 09/10/1996 |
| California | 10/28/1975 |
| Colorado | 11/05/1975 |
| Connecticut | 10/28/1975 |
| Florida | 03/01/1979 |
| Georgia | 09/19/1977 |
| Hawaii | 10/28/1975 |
| Idaho | 11/03/1975 |
| Illinois | 12/07/1978 |
| Indiana | 04/11/1979 |
| Iowa | 01/24/1989 |
| Kansas | 06/23/1981 |
| Kentucky | 04/16/1981 |
| Louisiana | 12/19/1980 |
| Maine | 12/07/1978 |
| Maryland | 12/19/1980 |
| Massachusetts | 10/26/1981 |
| Michigan | 12/29/1978 |
| Minnesota | 12/05/1978 |
| Mississippi | 09/16/1992 |
| Missouri | 12/19/1980 |
| Montana | 03/31/1989 |
| Nebraska | 04/10/1999 |
| Nevada | 11/06/1975 |
| New Hampshire | 06/10/1985 |
| New Jersey | 12/15/1978 |
| New Mexico | 08/19/1988 |
| New York | 10/03/1975 |
| North Carolina | 12/19/1980 |
| North Dakota | 02/06/1989 |
| Ohio | 12/12/1978 |
| Oklahoma | 11/27/1985 |
| Oregon | 11/10/1975 |
| Pennsylvania | 12/04/1978 |
| Rhode Island | 01/05/1981 |
| South Carolina | 09/22/1986 |
| South Dakota | 02/24/1989 |
| Tennessee | 11/13/1986 |
| Texas | 12/06/1978 |
| Utah | 11/07/1975 |
| Vermont | 06/18/1976 |
| Virginia | 12/24/1980 |

Unisource Worldwide, Inc.
States and Dates of Incorporation

| | |
|----------------|------------|
| Washington | 10/28/1975 |
| Washington, DC | 09/21/1993 |
| West Virginia | 08/26/1985 |
| Wisconsin | 12/24/1980 |
| Wyoming | 02/21/1989 |

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B

GEORGIA-PACIFIC CORPORATION SUBSIDIARIES
as of July 23, 2002

The following table lists each subsidiary of Georgia-Pacific Corporation indented under the name of its immediate parent, the percentage of each subsidiary's voting securities beneficially owned by its immediate parent and the jurisdiction under the laws of which each subsidiary was organized:

| <u>Name</u> | <u>% of Voting Securities</u> | <u>Jurisdiction</u> |
|--|---------------------------------------|----------------------------|
| Georgia-Pacific Corporation | - | Georgia |
| A) Arbor Property and Casualty Limited | 100 | Bermuda |
| B) Arkansas Louisiana & Mississippi Railroad Company | 100 | Delaware |
| C) Ashley, Drew & Northern Railway Company | 100 | Arkansas |
| D) Blue Rapids Railway Company | 100 | Kansas |
| E) Brown Board Holding, Inc. | 100 | Delaware |
| F) Brunswick Pulp & Paper Company | 100 | Delaware |
| 1) Brunswick Building Products, Inc. | 100 | Georgia |
| 2) Brunswick P&P, Inc. | 100 | Georgia |
| G) Brunswick Pulp Land Company, Inc. | 100 | Delaware |
| H) CP&P, Inc. | 100 | Georgia |
| I) CeCorr, Inc. | 100 ¹ | Indiana |
| J) Color-Box, LLC | 100 | Georgia |
| K) Fordyce and Princeton R. R. Co. | 100 | Arkansas |
| L) ForestExpress, LLC | 28.1159 ² | Delaware |
| L) Fort James Corporation | 100 | Virginia |
| 1) Fort James International Holdings, Ltd. | 88.8 ³ | Virginia |
| a) Brusara Participacoes Ltda. | 99.99 ⁴ | Brazil |
| b) China Tissue Co. Ltd. | 50 | British Virgin Islands |
| i) Shanghai Cimic Fort James Tissue Co. Limited | 98.2 ⁵ | People's Republic of China |
| c) Crown Zellerbach AG Zug | 95 | Switzerland |
| d) Crown Zellerbach Interamerica, Inc. | 100 | Panama |
| e) Fort James de Mexico S.A. de C.V. | 99.95238 | Mexico |
| f) Fort James Healthcare Management Corporation | 100 | Delaware |
| g) Fort James Holding de Mexico, S.A. de C.V. | 99.98 ⁶ | Mexico |
| i) Manufacturas Fort James de Mexico, S.A. de C.V. | 99.998 ⁷ | Mexico |

¹ 53% of CeCorr, Inc. is owned by Georgia-Pacific Corporation and 47% is owned by Brown Board Holding Company.

² Georgia-Pacific Corporation, International Paper Company and Weyerhaeuser Company each own a 28.1159% interest. Mead Corporation, Boise Cascade and Willamette each own a 4.2174% interest. Morgan Stanley owns a 3% interest.

³ Fort James Corporation owns 88.8% of Fort James International Holdings, Ltd. And Fort James Operating Company owns 11.2%.

⁴ Fort James International Holdings, Ltd. owns 99.99% of Brusara Participacoes Ltda and Fort James Corporation owns .001%.

⁵ China Tissue Co., Ltd. owns 98.2% of Shanghai CIMIC Fort James Tissue Co., Limited and Shanghai Min. Ying Industrial Co. owns 1.8%.

⁶ Fort James International Holdings, Ltd. owns 99.98% of Fort James Holding de Mexico, S.A. de C.V. and Fort James Operating Company owns .002%.

⁷ Fort James Holding de Mexico, S.A. de C.V. owns 99.998% of Manufacturas Fort James de Mexico, S.A. de C.V. and Fort James International Holdings, Ltd. owns .002%.

| Name | % of Voting Securities | Jurisdiction |
|---|------------------------|-----------------|
| ii) Fort James S.A. de C.V. | 99.998 ⁸ | Mexico |
| h) Georgia-Pacific Canada Consumer Products, Inc. | 100 | Canada |
| i) Canada Cup (1994) Inc. | 100 | Canada |
| ii) Dixie Canada Corp. | 100 | Canada |
| i) Georgia-Pacific Investment S.a.r.l. | 100 | US/Luxembourg |
| i) Georgia-Pacific S.a.r.l. | 100 | Luxembourg |
| I) Georgia-Pacific (Bermuda) Finance Limited | 100 | Bermuda |
| II) Georgia-Pacific Luxembourg S.a.r.l. | 100 | Luxembourg |
| I) Georgia-Pacific B.V. | 100 | The Netherlands |
| I) Georgia-Pacific S.P.R.L. | 100 | Belgium |
| A) Georgia-Pacific Services S.N.C. | 99.9 ⁹ | Belgium |
| II) Georgia-Pacific France s.c.a. | 97.7 ¹⁰ | France |
| A) Georgia-Pacific Belux S.P.R.L. | 100 | Belgium |
| B) Georgia-Pacific Brionne S.A.S. | 99.99 ¹¹ | France |
| C) Laboratoires Polive S.N.C. | 50 | France |
| D) Sodipan S.C.A. | 100 | France |
| a) Sodipan Transformation S.A.R.L. | 100 | France |
| E) Sodipan S.N.C. | 100 | France |
| F) Vania Expansion S.N.C. | 50 | France |
| a) Etablissements Ruby S.A. | 90 | France |
| III) Georgia-Pacific GB Limited | 58.7 ¹² | United Kingdom |
| A) British Tissues Limited | 100 | England |
| B) Fort Sterling Limited | 100 | England |
| a) Stuart Edgar | 100 | England |
| C) Georgia-Pacific Group Services Limited | 100 | United Kingdom |
| D) Troy Fibers Limited | 100 | United Kingdom |
| IV) Georgia-Pacific Nederland B.V. | 100 | The Netherlands |
| A) Georgia-Pacific Belgium B.V.B.A. | 100 | Belgium |
| B) Georgia-Pacific Deutschland GmbH | 100 | Germany |
| V) Ipek Kagit A.S. | 50 | Turkey |
| VI) Georgia-Pacific S.P.R.L. S. Com. p.A. | 100 | Spain |
| A. Georgia-Pacific Iberia Holdings S.L. | 100 | Spain |
| a) Georgia-Pacific Hellas S.A. | 100 | Greece |
| b) Georgia-Pacific Italia S.r.L. | 100 | Italy |
| V) Georgia-Pacific Europe Limited | 100 | United Kingdom |
| VI) Harmon International Limited | 100 | United Kingdom |

⁸ Fort James Holding de Mexico, S.A. de C.V. owns 99.998% of Fort James S.A. de C.V. and Fort James International Holdings, Ltd. owns .002%.

⁹ Georgia-Pacific B.V. owns 99.9% of Georgia-Pacific Services S.N.C. and Georgia-Pacific S.P.R.L. owns 1%.

¹⁰ Georgia-Pacific B.V. owns 97.7% of Georgia-Pacific France s.c.a. and Georgia-Pacific S.P.R.L. owns 2.3%.

¹¹ Georgia-Pacific France s.c.a. owns 99.99% of Georgia-Pacific Brionne SAS and Georgia-Pacific S.P.R.L. owns .01%.

¹² Georgia-Pacific B.V. owns 58.7% of Georgia-Pacific GB Limited and Georgia-Pacific France s.c.a. owns 41.3%.

| Name | % of Voting Securities | Jurisdiction |
|---|------------------------|----------------|
| VII) Georgia-Pacific Ireland Limited | 100 | Ireland |
| A) Handi-Pak Distributors Limited | 100 | Ireland |
| VIII) Georgia-Pacific Finland OY | 100 | Finland |
| A) Georgia-Pacific Scandinavia AB | 100 | Sweden |
| B) Georgia-Pacific Scandinavia A/S | 100 | Denmark |
| C) Georgia-Pacific Scandinavia AS | 100 | Norway |
| D) Ikaalisten Teollisuuspal-Velu oy | 100 | Finland |
| E) Ivandon Holding Oy | 100 | Finland |
| F) Nokian Palkallispal-Velutoy | 100 | Finland |
| G) Zao Georgia-Pacific (Russia) | 100 | Russia |
| IX) Georgia-Pacific France S.A.S. | 100 | France |
| j) Jarapar Participacoes Ltda. | 99.99 ¹³ | Brazil |
| k) St. Francis Insurance Co. Ltd. | 100 | Bermuda |
| 3) Fort James Maine, Inc. | 100 | Maine |
| 4) Fort James Operating Company | 100 | Virginia |
| a) Ecosource Corp. | 100 | Delaware |
| b) Fort James Camas L.L.C. | 100 | Washington |
| c) Fort James Fiber Canada Corporation | 100 | Ontario |
| d) Fort James Green Bay L.L.C. | 100 | Wisconsin |
| e) Fort James Northwest L.L.C. | 100 | Oregon |
| f) Harmon Associates Ltd. | 100 | Ontario |
| g) Harmon International Limited | 100 | United Kingdom |
| h) Prim Company L.L.C. | 100 | Wisconsin |
| i) West Mason, Inc. | 100 | Delaware |
| j) Swanson Wiper Corporation | 100 ¹⁴ | Wisconsin |
| 5) Naheola Cogeneration Limited Partnership | 99 ¹⁵ | Delaware |
| N) G-P California Timber Holdco, Inc. | 100 | Georgia |
| O) G-P Gypsum Corporation | 100 | Delaware |
| 1) KMHC, Incorporated | 100 | California |
| a) Compania Occidental Mexicana, S.A. de C.V. | 49 | Mexico |
| P) G-P Receivables, Inc. | 100 | Delaware |
| Q) Georgia-Pacific Childcare Center, LLC | 100 | Georgia |
| R) Georgia-Pacific Foreign Holdings, Inc. | 100 | Delaware |
| S) Georgia-Pacific Holdings, Inc. | 100 | Delaware |
| U) Georgia-Pacific Resins, Inc. | 100 | Delaware |
| 1) G-P Maine, Inc. | 100 | Delaware |
| 2) G-P Resins, LLC | 100 | Georgia |
| 3) Resins Paper Company, Inc. | 100 | Georgia |
| V) Georgia-Pacific Shared Services Corp. | 100 | Delaware |
| W) Georgia-Pacific West, Inc. | 100 | Oregon |
| 1) Aztec Trading Company, S.A. | 100 | Panama |
| 2) Flakeboard, Inc. | 100 | Oregon |
| a) G-P Flakeboard Company | 67 ¹⁶ | Ontario |
| 3) GPMF, Inc. | 100 | Delaware |
| 4) G-P Canada Finance Company | 100 | Nova Scotia |

¹³ Fort James International Holdings, Ltd. owns 99.99% of Jarapar Participacoes Ltda and Fort James Corporation owns .001%.

¹⁴ Fort James Operating Company owns 100% of the preferred stock of Swanson Wiper Corporation and 50% of the common stock.

¹⁵ Fort James Pennington, Inc. owns 99% of Naheola Cogeneration, Limited Partnership and Naheola Cogeneration, Inc. owns 1%.

¹⁶ 67% of G-P Flakeboard Company is owned by Flakeboard, Inc. and 33% is owned by F.B.F. Corporation.

| Name | % of Voting Securities | Jurisdiction |
|---|------------------------|---------------|
| 5) G-P Canada Holdings, Limited | 100 | Nova Scotia |
| a) Beaverwood Finance Company | 100 | Nova Scotia |
| b) Georgia-Pacific Canada, Inc. | 100 | Ontario |
| i) Flakeboard Canada Incorporated | 100 | Nova Scotia |
| ii) Georgia-Pacific (Barbados), Limited | 100 | Barbados |
| 1) Resinas Concordia | 50 ¹⁷ | Barbados |
| A) G-P Masisa de Brazil | 99.99 ¹⁸ | Barbados |
| 6) G-P Latin America, Incorporated | 100 | Barbados |
| a) Inversiones (Chile) Georgia-Pacific Limitada | 99.99 ¹⁹ | Barbados |
| i) Georgia-Pacific Masisa Resinas Limitada | 99.99 ²⁰ | Barbados |
| 7) G-P Securities Company | 80 ²¹ | New Zealand |
| a) Georgia-Pacific Global Corporation | 100 | Oregon |
| i) GPSP, Inc. | 100 | Delaware |
| 8) G-P West, LLC | 100 | Georgia |
| 9) Georgia-Pacific Asia, Inc. | 100 | Delaware |
| a) Georgia-Pacific-Asia (H. K.) Limited | 100 ²² | Hong Kong |
| 10) Georgia-Pacific Building Materials Sales, Ltd. | 100 | New Brunswick |
| 11) Georgia-Pacific de Mexico, S. de R. L. de C. V. | 100 ²³ | Mexico |
| 12) Georgia-Pacific Finance, LLC | 100 | Delaware |
| 13) Georgia-Pacific Foreign Sales Corporation | 100 | Barbados |
| 14) Georgia-Pacific NZ Holdings, LLC | 100 | Delaware |
| 15) Georgia-Pacific NZ Company | 100 | New Zealand |
| 16) Georgia-Pacific U.K. Limited | 100 | England |
| 17) Georgia Steamship Company, Inc. | 100 | Delaware |
| 18) Georgia-Pacific GmbH | 90 ²⁴ | Switzerland |
| 19) St. Croix Pulpwood, Limited | 100 | New Brunswick |
| 20) West Paper Company, Inc. | 100 | Georgia |
| X) Georgia Temp, Inc. | 100 | Delaware |
| Y) Gloster Southern Railroad Company | 100 | Delaware |
| Z) Great Northern Nekoosa Corporation | 100 | Maine |
| 1) Chattahoochee Industrial Railroad | 100 | Georgia |
| 2) Envases Industriales de Costa Rica, S.A. | 33.33 ²⁵ | Costa Rica |
| 3) Fipasa-Fibras Panama, S.A. | 50 | Panama |
| 4) Great Southern Paper Company | 100 | Georgia |
| 5) Industria Panamena de Papel, S.A. | 50 | Panama |
| 6) Leaf River Forest Products, Inc. | 100 | Delaware |

¹⁷ 50% of Resinas Concordia is owned by Georgia-Pacific (Barbados) Limited and 50% is owned by Georgia-Pacific West, Inc.

¹⁸ 99.99% of G-P Masisa de Brazil is owned by Resinas Concordia and .01% is owned by Georgia-Pacific Resinas Limitada .

¹⁹ 99.99% of Inversiones Georgia-Pacific (Chile) Limitada is owned by G-P Latin America. Incorporated and .01% is owned by Georgia-Pacific (Barbados) Limited.

²⁰ 99.99% of Georgia-Pacific Masisa Resinas Limitada is owned by Inversiones Georgia-Pacific (Chile) Limitada and .01% is owned by Georgia-Pacific (Barbados) Limited.

²¹ 80% of G-P Securities Company is owned by Georgia-Pacific West, Inc. and 20% is owned by Georgia-Pacific NZ Holdings, LLC.

²² 90% of Georgia-Pacific Asia (H.K.) Limited is owned by Georgia-Pacific Asia, Inc. and 10% is owned by Unisource International, Inc.

²³ Georgia-Pacific de Mexico, S. de R.L. de C.V. is owned by both Georgia-Pacific West, Inc. and Georgia-Pacific Investment Company.

²⁴ 90% of Pulpsource GmbH is owned by Georgia-Pacific West, Inc. and 10% is owned by Unisource International, Inc.

²⁵ 33.33% of Envases Industriales de Costa Rica, S.A. is owned by Great Northern Nekoosa Corporation and 66.67% is owned by Del Monte Fresh Produce International, Inc.

| <u>Name</u> | <u>% of Voting Securities</u> | <u>Jurisdiction</u> |
|--|---------------------------------------|---------------------|
| a) LRC Timber, Inc. | 100 | Delaware |
| b) Leaf Building Products, Inc. | 100 | Georgia |
| c) Leaf River, LLC | 100 | Georgia |
| d) Old Augusta Railroad Company | 100 | Mississippi |
| 7) Nekoosa Packaging Corporation | 100 | Delaware |
| a) G-P Total Packaging Solutions, Inc. | 100 | Delaware |
| 8) Nekoosa Papers Inc. | 100 | Wisconsin |
| a) Georgia-Pacific Britain Limited | 89.9 ²⁶ | Bermuda |
| A) Millennium Packaging Solutions, LLC | 50 ²⁷ | Delaware |
| AB) NATC California Holdings, LLC | 100 | Delaware |
| i) NATC California, LLC | 100 | Delaware |
| AC) Pacific Paper, LLC | 100 | Georgia |
| AD) Phoenix Athletic Club, Inc. | 100 | Georgia |
| AE) Southwest Millwork and Specialties, Inc. | 100 | Delaware |
| 1) Maderas Howrey S. A. de C. V. | 100 ²⁸ | Mexico |
| AF) Tomahawk Land Company | 100 | Delaware |
| AG) Unisource Worldwide, Inc. | 100 | Delaware |
| 1) Alco Realty, Inc. | 100 | Delaware |
| a) Alco Canada Realty Ltd. | 100 | Alberta |
| 2) BRT, Inc. | 100 | Delaware |
| 3) Packaging Concepts International Corp. | 100 | New Jersey |
| 4) Paper Corporation of North America | 100 | Delaware |
| a) Unisource Canada, Inc. | 100 | Ontario |
| b) Unisource Distribudora, S.A. de C.V. | 100 | Mexico |
| i) Servicios Corporativos, Unisource, S.A. de C.V. | 99.9 ²⁹ | Mexico |
| ii) Unisource del Centro, S.A. de C.V. | 99.9 ³⁰ | Mexico |
| iii) Unisource Empaque, S.A. de C.V. | 99.9 ³¹ | Mexico |
| iv) Unisource Servicios, S.A. de C.V. | 99.9 ³² | Mexico |
| 5) Portfolio Receivables, Inc. | 100 | Delaware |
| a) Portfolio Receivables, LLC | 100 | Delaware |
| 6) UniMadison, Inc. | 100 | Wisconsin |
| 7) Unisource Capital Corporation | 100 | Delaware |
| 8) The Unisource Corporation | 100 | Texas |
| 9) Unisource Holdings, Inc. | 100 | Delaware |
| 10) Unisource International, Inc. | 100 | Delaware |
| a) Unisource International Handelgesellschaft m.b.H. | 99 | Austria |
| b) Unisource International Hong Kong Limited | 99 | Hong Kong |

²⁶ 89.9% of Georgia-Pacific Britain Limited is owned by Nekoosa Papers Inc. and 10.1% is owned by Great Northern Nekoosa Corporation.

²⁷ 50% of Millennium Packaging Solutions, LLC is owned by Georgia-Pacific Corporation and 50% is owned by National Packaging Solutions Group.

²⁸ 99.6% of Maderas Howrey S.A. de C.V. is issued to Southwest Millwork and Specialties, Inc. and the remaining .4% is issued to Georgia-Pacific Shared Services Corp., Georgia-Pacific Holdings, Inc, Georgia-Pacific Pulpwood Company and Georgia-Pacific West, Inc. in equal parts. 100% of Series B stock and 100% of Series C stock are issued to Southwest Millwork and Specialties, Inc.

²⁹ 99.9% is owned by Unisource Distribudora, S.A. de C.V. and .01% is owned by Unisource Servicios S.A. de C.V.

³⁰ 99.9% is owned by Unisource Distribudora, S.A. de C.V. and .01% is owned by Unisource Servicios S.A. de C.V.

³¹ 99.9% is owned by Unisource Distribudora, S.A. de C.V. and .01% is owned by Unisource Servicios S.A. de C.V.

³² 99.9% is owned by Unisource Distribudora, S.A. de C.V. and .01% is owned by Servicios Corporativos, Unisource S.A. de C.V.

| <u>Name</u> | <u>% of Voting Securities</u> | <u>Jurisdiction</u> |
|------------------------------------|---------------------------------------|---------------------|
| c) Unisource International Limited | 100 | Jamaica |
| 11) Unisource Realty, Inc. | 100 | Delaware |
| 12) Unisource Sales Corporation | 100 | Delaware |
| AH) XRS, Inc. | 100 | Delaware |

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ASSET PURCHASE AND SALE AGREEMENT

AGREEMENT, dated as of this 13th day of January, 1995, by and among UNISOURCE WORLDWIDE, INC., a Delaware corporation ("Buyer"), and ENTERPRISE PAPER COMPANY, a Pennsylvania corporation (the "Company"), and PETER R. ISEN ("Owner"), the sole owner and shareholder of the Company.

WHEREAS, Owner owns all of the outstanding stock of the Company, which is engaged in the business of selling, leasing, distributing and servicing of packaging equipment and systems, and related packaging machines, (hereinafter generally referred to as the "Company's Business");

WHEREAS, pursuant to the terms and conditions hereof, Company desires to sell and Buyer desires to purchase the business operations and certain operating assets of the Company for the consideration set forth hereinafter;

NOW, THEREFORE, in consideration of the mutual representations, warranties and covenants contained herein, and intending to be legally bound hereby, the parties hereto agree as follows:

1. Purchase and Sale of Assets and Bill of Sale

Effective as of the Effective Date (as hereinafter defined), the Company hereby sells, transfers, conveys, delivers and assigns to Buyer and Buyer, in reliance upon the representations and warranties of Seller and Owner herein made hereby purchases from Company, all of the Company's assets, properties and rights of every kind and wherever situated, real and personal, used in the Company's Business, including without limitation, the following specifically described assets (hereinafter collectively referred to as the "Transferred Assets"):

(a) All of the Company's inventory, equipment, supplies, work-in-progress (sales), finished sales and stream of payments on rental equipment (title to said equipment to be the property of Buyer) as of the Effective Date (hereinafter referred to as the "Inventory"), as more fully identified in Exhibit A hereto;

(b) Except as provided in Exhibit I, all machinery, tools, furniture, fixtures and leasehold improvements utilized in the Company's Business (hereinafter referred to as the "Fixed Assets"), as more fully identified in Exhibit B hereto;

(c) All of the Company's cash on-hand and accounts receivables of whatever source (inclusive of customers, employees, officers, directors, or vendor receivables), credits and/or rebates, as of the Effective Date (hereinafter referred to as "Accounts Receivables"), as more fully identified in Exhibit C hereto;

(d) All customer lists and files and the customer base (customer base being defined as a customer who has purchased in the past packaging-related equipment and systems, parts or supplies, has entered into a service contract or has received a time and materials invoice from the Company), sales account lists, customer service agreements, contract rights, purchase and sales orders, prepaid expenses (including but not limited to the use of the Company's telephone numbers), bank accounts of the Company, deposits, reasonable access to the books and records of the Company when needed, the name and the exclusive right to the use of the name "Enterprise Paper" or any derivation thereof and any consents needed to do business thereunder, any service marks, patents, trademarks, trade secrets, licenses and similar intangible assets of the Company;

The Transferred Assets shall not include: (a) the consideration paid hereunder to the Company or any other rights of the Company pursuant to this Agreement; (b) the corporate franchise of the Company or all other matters pertaining to the Company's corporate existence; (c) any real property, buildings thereon or improvements therein, and all rents and other payments receivable of the Company with respect to such real property; (d) any leased vehicles or leased premises not specifically identified and assumed herein; (e) the cash surrender value of life insurance policies held by Company; (f) loan origination fees; (g) the Mercedes utilized by the Owner in the Company's Business; and (h) certain personal property of the Owner located on the Company premises or used in connection with the Company's Business, as identified on the attached Exhibit I. Company and Owner represent and warrant that the Transferred Assets are hereby transferred by the Company free and clear of all mortgages, pledges, liens, encumbrances, charges, liabilities or obligations, except those which are assumed by Buyer as provided in Section 2 hereof.

2. Assumption of Liabilities of Company by Buyer

2.1 Assumed Liabilities. Buyer hereby assumes and agrees to pay or discharge as the same become due only the following specifically identified liabilities and obligations of the Company, the existence of which is not a breach of any representation or warranty of the Company and Owner contained in this Agreement: (a) liabilities arising out of the conduct or operation of the Company's Business after the Effective Date (but none of the Company's liabilities or obligations which occurred prior to Closing, but which only surfaced subsequent to Closing); (b) accounts payable of the Company

as of the Effective Date; (c) lease payments only through March 31, 1995 under the vehicle lease for the Mercedes utilized by the Owner in the Company's Business; (d) all employee-related liabilities or obligations undertaken or assumed pursuant to Section 10 of this Agreement; and (e) the Company's line of credit with Bryn Mawr Trust Company to be paid in full by Buyer as of the Closing Date.

2.2 Excluded Liabilities. It is specifically understood that Company and Owner retain all liabilities not expressly assumed by Buyer in paragraph 2.1, including, but not limited to the following: (a) any liability for the payment of federal, state or local income, capital stock, franchise taxes or other taxes (including sales and property taxes) of the Company's Business for periods prior to the Effective Date; (b) any liabilities or expenses incurred by the Company in accomplishing the transactions contemplated by this Agreement, including legal and accounting expenses incurred by the Company and/or the Owner; (c) any liability for the termination of the Owner or Company's employees or any employment issues arising from said employment with the Company prior to the Closing Date, other than payroll which will be assumed by Buyer as of the Effective Date; (d) deferred compensation agreement with former employee, Joel Gottlieb; (e) all bank debt other than the Company's line of credit described in 2.1 (d); and (f) any liabilities of Company or Owner arising out of the conduct or operation of the Company's Business prior to the Effective Date, subject to the Reserve and Offset provided for in paragraphs 8 (c) and 3 (d).

The Company and Owner acknowledge that Buyer is acquiring the Transferred Assets hereunder without any assumption of liabilities except as specifically assumed herein. The Company and Owner expressly acknowledge and agree that they shall fully and timely satisfy all present liabilities of the Company to creditors which liabilities are not specifically being assumed by Buyer hereunder.

3. Consideration

(a) Purchase Price. The aggregate consideration for the Transferred Assets is Four Million Two Hundred Fifty-Two Thousand Five Hundred Dollars (\$4,252,500.00), which cash payment is being made by check or wire transfer to the Company on the date hereof, subject to the adjustments set forth in subparagraph 3 (b) ("Purchase Price").

(b) Net Book Value. The net book value of the Transferred Assets as of the Closing Date shall be determined no later than ninety (90) days following the Closing Date using the FIFO method of valuing inventory (the "Net Book Value"). To the extent that the Net Book Value is less than \$1,400,000, the Purchase Price for the Transferred Assets shall be reduced dollar for dollar. To the

extent the Net Book Value is greater than \$1,400,000, the difference shall be set aside and herein after referred to as the "Reserve".

(c) Earn-Out. Owner will have the opportunity to receive an additional payment of the Purchase Price, not to exceed Five Hundred Thousand Dollars (\$500,000) (the "Earn-Out") based upon the performance of the Company during the twelve month period beginning January 1, 1995 (the "Earn-Out Period"). During the Earn-Out Period, the Company shall be run substantially in the same manner as it has been prior to Closing. For purposes of this Agreement, "run substantially in the same manner" shall mean that Buyer shall not require any changes in the operation of the Business that have a material adverse effect on the earnings of the Company's Business during the Earn-Out Period. In the event there is such a material adverse effect caused by Buyer, the Earn-Out hereunder shall be deemed to have been earned.

If audited (defined below) operating income (before interest, taxes and extraordinary charges) for the Earn-Out Period equals or exceeds Eight Hundred Seventy Thousand Dollars (\$870,000.00), Owner will receive an Earn-Out payment of \$500,000 payable within 45 days after the end of the Earn-Out Period. To the extent that the operating income for such period is between \$770,000.00 and \$870,000.00, the additional payment to Owner will be prorated on a direct proportional basis, calculated by determining the extent to which the operating income exceeds \$770,000 as a percentage of the difference between \$770,000 and \$870,000 (\$100,000) multiplied by the maximum Earn-Out achievable (\$500,000). For example, if operating income is \$780,000, Earn-Out would be calculated by multiplying 10% x \$500,000, for an Earn-Out payment of \$50,000. All Alco corporate management fees and dividends and increased benefit costs due to participation in Buyer's benefit plans, shall be excluded from the calculation of operating income.

The Earn-Out, if any, shall be payable as follows: one hundred percent (100%) of the earned amount shall be paid in cash on or before February 15, 1996 to Owner.

Review and verification of the Company's financial statements shall be made by Buyer, subject to an audit being performed by independent auditors chosen and paid for by Buyer prior to any payment. Buyer shall, not later than February 15, 1996, either

(i) pay to Owner the amount of additional compensation; or

(ii) advise Owner that no additional compensation has been earned and at the same time provide Owner with detailed reasons for such conclusion including the full text of its review, verification and audit; or

(iii) enter into dispute resolution process to resolve any disputed Earn-Out issues, as more fully defined below. Buyer and Owner shall in good faith attempt to agree upon any disputed Earn-Out calculation or payment. If Buyer and Owner are unable to agree after Owner has notified Buyer in writing of his objections within thirty (30) days after receipt of Buyer's review, then any disputed issues and the ultimate amount of the Earn-Out payment shall be determined by the hiring of one of the six largest independent certified public accounting firms in the United States, selected by Owner with Buyer's consent, whose determination shall be final and binding upon all parties. The costs and expenses of said CPA firm shall be borne by the sole losing party, or, where the sole losing party can not be determined, such costs and expenses shall be prorated equitably by the CPA firm.

(d) Offset. Prior to the earlier of February 15, 1996 or the distribution of any Earn-Out under Section 3 (c) above, Buyer shall notify the Company and Owner in writing regarding any item of indemnification (subject to the provision of section 8 below) which it claims is payable to Buyer by set-off under this subsection (d) or any other provision of this Agreement. If the claim is made by Buyer on behalf of itself, Company and Owner shall have the right to contest the claim. If a claim involves a claim against Buyer by a third party, Buyer shall give Company and Owner a reasonable opportunity to defend such claim and shall cooperate and assist in such defense to the extent reasonably requested by Company or Owner. The aforesaid rights of Company and Owner to contest or defend a claim shall be exercisable by Company or Owner by giving written notice to Buyer within thirty (30) calendar days following Buyer's written notice of the claim. If the Company or Owner (i) do not, acting in good faith, contest the claim of Buyer, or (ii) in the case of a third party claim, determine that they do not wish to defend the claim at their own expense, Buyer may deduct from any Earn-Out due an amount equal to the amount of the claim made by Buyer.

As to any claim so contested or defended, an amount equal to the amount contested (subject to the Reserve in section 8 (c)) shall be deferred from distribution of Earn-Out, until the pending item is finally determined and then shall be paid within ten (10) calendar days following receipt by Buyer of such determination. If any contested claim other than a third party claim has not been resolved among the parties on or before the date the Earn-Out is to be paid, either Buyer, Company or Owner may then require binding arbitration of the matter in accordance with the rules of American Arbitration Association ("AAA"). The parties will share equally all costs of arbitration except that each party shall pay its own attorneys' fees and, in such event, the Earn-Out (or the portion of thereof affected) shall not be paid until such claim is settled or, in the case of arbitration, a decision has been rendered; but shall not be paid within ten (10) calendar days after the applicable settlement or decision.

The rights of setoff under this subsection (d) are intended as partial security for Company's and Owner's performance of their indemnification obligations under this Agreement.

(e) Non-Competition. In addition, in consideration of Owner entering into a Non-Competition Covenant, more fully defined and set forth in Section 11 herein as part of this Agreement, Buyer agrees to pay to Owner at Closing by check or wire transfer, an additional amount of One Hundred Thousand Dollars (\$100,000.00). The parties hereby agree that such non-compete allocation represents the result of their economic negotiations relative to this transaction.

(f) Allocation of Purchase Price. The preliminary allocation of the Purchase Price among the Transferred Assets shall be set forth on Exhibit E hereto. The parties agree to finalize the allocation of Purchase Price within ninety (90) days of Closing and to abide by such allocation for all tax purposes. The parties hereto acknowledge and agree that the final allocation will represent the fair market value of the Transferred Assets determined pursuant to an arm's-length negotiation.

4. Closing; Effective Date; Deliveries at Closing

The Closing shall take place on the date hereof at the corporate headquarters of Buyer's parent, Alco Standard Corporation, in Valley Forge, Pennsylvania, or at such other place and time as may be agreed upon by the parties hereto (the "Closing Date"). The transfer of the Transferred Assets and the operations of the Company shall be deemed to have taken place as of the close of business on January 1, 1995 (the "Effective Date"). At the Closing, the parties hereto shall make the below described deliveries, provided the obligation of each to do so shall depend upon the performance of the other parties of their obligations hereunder:

(a) the Company shall deliver, or cause to be delivered, to Buyer the following documents which shall be in such form as may be reasonably approved by counsel for Buyer:

(i) a bill of sale and other good and sufficient instruments of transfer and conveyance as shall be effective to vest in Buyer good and marketable title to the Transferred Assets;

(ii) assignment(s) of all contracts, agreements, purchase orders and leases relating to the Company's Business, together with the consent of such other parties as may be required;

(iii) UCC-3 releases of all security interests relating to the Company's Business for debt not assumed by Buyer and for debt paid off as of Closing shall be provided within 30 days of Closing;

(iv) authorized resolution of the shareholders and Board of Directors of the Company authorizing this transaction;

(v) the opinion of counsel required under Section 7 hereof and a Certificate of Good Standing for the Company; and

(vi) such other instruments of assignment, transfer, conveyance, endorsement or authorization as shall be sufficient to vest in Buyer all of the Company's right, title and interest in and to the Transferred Assets, including without limitation, bank accounts used in the Company's Business.

(b) Buyer shall deliver to the Company the following:

(i) the cash specified in Section 3(a) above (less bank debt paid on behalf of Owner and Company at Closing); and

(ii) the cash specified in Section 3(e) above; and

(iii) an instrument, in form reasonably satisfactory to counsel for the Company, by which Buyer assumes all the liabilities of the Company being assumed by Buyer pursuant to this Agreement.

5. Representations and Warranties of the Company and Owner

The Company and Owner, jointly and severally, represent and warrant to Buyer that as of the Effective Date:

(a) Organization. The Company is a corporation duly organized and existing in good standing under the laws of the Commonwealth of Pennsylvania and has the corporate power to own its properties and to carry on its business as now conducted, and is not required to be qualified to do business in any other jurisdiction.

(b) Capitalization. The issued and outstanding stock of the Company consists solely of one (1) share of common stock \$50.00 par value. All of the issued and outstanding shares of the Company are validly issued, fully paid and non-assessable. There are no existing options, warrants, calls, preemptive rights, or commitments of any kind relating to the authorized and unissued capital stock of the Company. Owner individually warrants that he has good and marketable title to the Company Stock owned by him free and clear of any liens and encumbrances.

(c) Subsidiaries. Except as disclosed in Schedule I hereto, the Company has no subsidiaries. Any such subsidiary disclosed in Schedule I is duly organized and existing in good standing under the laws of the state of its incorporation and has the corporate power to own its properties and

carry on its business as now conducted, and, except as disclosed in Schedule I hereto, is not required to be qualified to do business in any other jurisdiction. The Company directly owns all of the outstanding shares of capital stock of any such subsidiary, free and clear of all liens, claims and encumbrances and there are no existing options, warrants, calls or commitments of any kind relating to the authorized and unissued capital stock of any such subsidiary.

(d) Valid and Binding Agreement. This Agreement constitutes a valid and binding obligation of the Company and Owner in accordance with its terms. The execution and delivery of this Agreement and the consummation thereof have been duly authorized by all necessary corporate and shareholder action and do not and will not violate any provision of any judicial or governmental decree, order or judgment or conflict with, or result in a breach of, or constitute a default under, the Articles of Incorporation or By-laws of the Company, or any agreement or instrument to which the Company or any Owner is a party or by which any of them is bound.

(e) Financial Statements. The Company or Owner has furnished Buyer with the Company's balance sheet as of December 31, 1993, 1992, 1991, 1990, and 1989 and its income statement for the fiscal years ended on such dates, together with the reports of the Company's independent certified public accountants, and the Company's unaudited balance sheet as of October 31, 1994 and its income statement for the fiscal month then ended. The Company's balance sheet as of October 31, 1994 is hereinafter referred to as the "Latest Balance Sheet". All such financial statements have been prepared in accordance with generally accepted accounting principles consistently applied and fairly present the financial position of the Company on the dates thereof and the results of its operations for the periods then ended.

(f) Creditors. The Company or Owner has furnished Buyer a complete and accurate list (with all amounts owed) of all creditors of and amounts owed by the Company (attached hereto as Exhibit H).

(g) Undisclosed Liabilities. Except as disclosed in Schedule I hereto, to the best of the Owner's or Company's knowledge, the Company has no liability or obligation, absolute or contingent, including without limitation, liabilities for federal, state, local or foreign taxes, which is not reflected on the Latest Balance Sheet, except liabilities which have arisen since the date of the Latest Balance Sheet in the ordinary course of business, and which are not adverse to the business, assets or operations of the Company.

(h) Title to Properties. Except as disclosed in Schedule 1 hereto, the Company has good and marketable title to all of the Transferred Assets, free and clear of all liens and encumbrances. The Company has not received any notice of violation of any law, regulation, ordinance or other requirement relating to its business or operations or its owned or leased real or personal properties.

(i) Condition of Personal Property. Except as disclosed in Schedule 1: (1) the machinery and equipment, furniture, fixtures and vehicles transferred hereunder are in good and usable condition, reasonable wear and tear excepted; (2) all the Inventory transferred hereunder is good and saleable in the usual and ordinary course of business of the Company as now conducted; and (3) to the best of Company and Owner's knowledge, the Accounts Receivables transferred hereunder are good and collectible at the net recorded amount, subject to no counterclaims or setoffs, less reserves for doubtful accounts as set forth on the Latest Balance Sheet.

(j) Material Changes. Since the Latest Balance Sheet; (i) there has not been any material adverse change in the condition of the Transferred Assets or the Company's Business; (ii) the Company has not entered into, terminated or amended any material commitment or contract related to the Transferred Assets; (iii) the Company has not made any material change in the procedures, practices or accounting principles applicable to the Transferred Assets; (iv) the Company has not transferred any assets of the Company's Business for less than fair market value; and (v) there have not been any write-downs or write-offs of any of the Company's Accounts Receivable prior to the Closing Date, except as set forth on Schedule 5 (j)(v).

(k) Adequacy of Rights; Patents and Trademarks. The Company owns or possesses adequate intangible assets necessary to conduct its businesses, to purchase and sell the products now being purchased and sold, and to perform the services now being performed by it. Attached as Exhibit F is a list and description of all patents and trademarks (whether or not registered) owned or used by the Company. The Company has received no notice of any asserted infringement by the Company of any patent, trademark, trade name, copyright or similar protected interests of another.

(l) Obligations; Litigation. To their best knowledge and belief, (i) the Company has performed all material obligations required to be performed by it to date, and is not in default under any material agreement, lease or other document to which it is a party, or under any law or order of any court or governmental agency which has or may have a material effect on the business, operations, or financial condition of the Company; (ii) there are no claims, actions, suits or proceedings pending or threatened before or by any governmental agency, which if adversely determined, would have a material adverse effect on the business, operations, or financial condition of the Company or would prevent or hinder the

consummation of the transaction contemplated hereby; (iii) the Company has provided Buyer with a complete and accurate description of all pending or threatened claims, actions, suits, or proceedings involving the Company; and (iv) no party with whom the Company has an agreement, lease or other arrangement which is of material importance to the Company is in default thereunder.

(m) Compliance with Laws. To their best knowledge and belief, (i) the business of the Company has been conducted consistent with the material provisions of all applicable laws and regulations of the federal, state and local governments (including, without limitation, any applicable building, zoning, health, safety, environmental, such as air or water pollution or waste storage, treatment or disposal, law, ordinance or regulation); and (ii) there are no conditions on Company property, whether leased or otherwise, in violation of any state, federal or local environmental law, rules or regulations; and (iii) no improper gifts or illegal payments have been made or received on behalf of the Company by any of its officers, directors, employees, or agents.

(n) Hazardous Material. Except as disclosed on Schedule 1, there has been no leak, spill, release, discharge, emission or disposal of any substance or material defined or designated as hazardous or toxic waste, material, substance, or other similar term, by any federal, state or local environmental statute, regulation or ordinance as hazardous or toxic waste, material, substance, or other similar term, on, about, or in any of the leased properties at any time occupied by the Company. Moreover, except as set forth on Schedule 1, all handling, disposal, transportation, storage, treatment or usage of Hazardous Material by the Company has been in compliance with all applicable Environmental Regulations.

(o) Contracts. Except as shown in Schedule 1, all material contracts to which the Company is a party are transferable without the consent of any party thereto, pursuant to the transaction contemplated hereby and any necessary consents have been obtained and provided to Buyer. Except as disclosed in Schedule 1, the Company has not entered into any employment contract or any other contract, agreement, guarantee or commitment which will require the Company to provide goods or services more than ninety (90) days from the date hereof, whether in the ordinary course of business or otherwise.

(p) Conduct of Business. Except as disclosed in Schedule 1 hereto, since the date of the Latest Balance Sheet there has not been:

(i) any change in the business, operations or financial condition or the manner of conducting the business of the Company other than changes in the ordinary course of business, none of which has had a material adverse effect on such business, operations or financial condition;

(ii) any damage, destruction or loss (whether or not covered by insurance) materially adversely affecting the business operations or financial condition of the Company;

(iii) any material increase in the compensation by the Company of its directors, officers or employees (except normal raises) over their compensation at the date of the Latest Balance Sheet;

(iv) any declaration, setting aside or payment of dividends or other distribution in respect to the capital stock of the Company;

(v) any entry into, amendment or termination by the Company of any contract, agreement or license other than in the ordinary course of business (and without a material adverse effect upon the business, operations or financial condition of the Company); or

(vi) any indebtedness incurred by the Company for borrowed money or any commitment to borrow money entered into by the Company which indebtedness or commitment is outstanding on the date hereof.

(q) Tax Matters. Copies of the state and federal tax returns of the Company for each of its five fiscal years ended December 31, 1993, 1992, 1991, 1990 and 1989 have heretofore been furnished to Buyer. The Company has filed all federal, state, local and foreign tax returns required to be filed by it and has paid all federal, state, local and foreign tax required to be paid. All taxes and governmental charges levied or assessed against the property or the business of the Company have been paid, other than taxes or charges the payment of which is not yet due or which, if due, are not yet delinquent or which have not been finally determined or which are being contested in good faith. The amounts set up as provisions for taxes on the Latest Balance Sheet are sufficient for the payment of all unpaid taxes and other governmental charges applicable to the property and the business of the Company for the period ended on such date and all periods prior thereto.

Buyer is not required to withhold any portion of the consideration for remittance to any taxing authority under the Foreign Investment in Real Property Tax Act or any other provision of the Code. No election has been made to have the provisions of Section 341(f) of the Code apply to the Company, Owner, or any other affiliated corporation.

Except as shown in Schedule 1, no additional tax has been assessed, discussed or proposed with respect to taxable periods occurring prior to the Effective Date by the Internal Revenue Service or other applicable taxing authority. There are no known tax liens on any property of the Company. No claim or notice has ever been made by a taxing authority in a jurisdiction where the Company does not file tax returns that it is or may be subject to taxation by that jurisdiction.

Owner and Company shall remain responsible subsequent to the Closing Date for the filing of all tax returns and the payment of any federal, state and/or county taxes (including but not limited to income, franchise, employment, personal property, sales and/or use taxes) of the Company required to be paid or filed with respect to any taxable periods prior to the Effective Date (even in the event such tax claim, audit, notice or final determination is not received until subsequent to the Effective Date).

(r) Labor Matters; Pension Plan. Except as disclosed in Schedule 1, the Company is not a party to any collective bargaining agreement. To their best knowledge, the Company has complied with all laws and regulations which relate to employee civil rights and equal employment opportunities and there are no presently pending or threatened labor problems which do or may in the future adversely affect the business, operations or financial condition of the Company.

The Company has previously delivered to Buyer a list of, and copies of all documents relating to, any pension, profit sharing, retirement or "employee pension benefit plans" as that term is defined in Section 3(2) of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Company has not, at any time, contributed to any "Multi-employer Plan" as defined in Section 3(37) of ERISA or withdrawn from any such plan in a complete or partial withdrawal. Neither the Company, any such pension benefit plan nor any trust created thereunder has engaged in a "prohibited transaction" as such term is defined in Section 406 of ERISA. Determination letters have been received from the Internal Revenue Service with respect to each pension plan which is intended to comply with Section 401(a) of the Code, to the effect that such plan and the attendant trust are qualified and exempt within the meaning of Sections 401 and 501 of the Code. The actuarially determined present value of all accrued benefits under each pension plan that is subject to Part 3 of Subtitle B of Title I of ERISA does not exceed the current value of the assets of such plan allocable to such benefits as of the plan's most recent valuation date.

(s) Insurance. For its past three fiscal years, the Company has been adequately insured with reputable insurers with respect to its properties, assets and business against risks normally insured against by companies in similar lines of business.

(t) Suppliers and Customers. To their best knowledge, no supplier or customer of the Company intends to discontinue or diminish its business relationship with the Company on account of the transactions contemplated hereunder or otherwise.

(u) Finders. No broker's, finder's or any similar fee shall be incurred by, or on behalf of, the Company in connection with the origin, negotiation, execution or performance of this Agreement or the transactions contemplated hereby.

(v) Completeness of Disclosure. To their best knowledge and belief, neither this Agreement nor any certificate, schedule or other instrument furnished or to be furnished by the Company to Buyer pursuant thereto, or in connection with the transaction contemplated hereby, contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements contained herein or therein not misleading. To their best knowledge and belief, there is no fact which materially adversely affects or in the future may materially adversely affect, the business, operations or condition (financial or otherwise) of the Company which has not been set forth herein or in any certificate or schedule furnished to Buyer hereunder. The Company and Owner have provided Alco with complete and accurate documentation in response to Alco's disclosure requests, consistent with the Disclosure Checklist attached hereto as Exhibit G.

(w) Survival of Representations and Warranties. All representations and warranties of the Company and Owner contained herein shall be true and complete as of the Closing Date, without regard to information provided to Buyer in the course of due diligence, and shall survive the Closing for a period of one (1) year from Closing, except for items 5(q), 5(m) and 5(n), which shall survive without limitation as to time.

6. Representations and Warranties of Buyer

Buyer represents and warrants to the Company and Owner as follows:

(a) Organization. Buyer is a corporation duly organized and existing and in good standing under the laws of the state of Delaware. It has the corporate power to own its properties and carry on its business as now being conducted.

(b) Authority. Buyer has the corporate power and has taken all necessary and proper corporate action to authorize and approve this Agreement and the consummation thereof, and the execution and delivery of this Agreement and the consummation thereof do not and will not violate any provision of any judicial or governmental decree, order or judgment or conflict with, or result in a breach of or constitute a default under the Articles of Incorporation or By-Laws of Buyer or any material

agreement or instrument to which it is a party or by which it is bound. This Agreement constitutes a valid and binding obligation of Buyer in accordance with its terms.

(c) Finders. No broker's, finder's or any similar fee shall be incurred by, or on behalf of, Buyer in connection with the origin, negotiation, execution or performance of this Agreement or the transactions contemplated hereby.

(d) Due Diligence. Buyer has conducted a limited due diligence review of the Company's Business, and to the best of Buyer's knowledge, the representations and warranties being made by the Company and Owner herein are true as of the Closing Date.

(e) Survival of Representations and Warranties. The representations and warranties of Buyer shall be true and complete as of the Closing Date and shall survive the Closing for a period of one (1) year from Closing.

7. Opinion of Counsel for The Company and Owner

At the Closing, Buyer shall receive an opinion of Michael C. Kane, counsel for the Company and Owner, dated the Closing Date, in form and substance reasonably satisfactory to Buyer that:

(a) the Company is a corporation duly organized and existing and in good standing under the laws of the Commonwealth of Pennsylvania and has the corporate power to own its property and to conduct its business as now being conducted;

(b) the Company and Owner have full power and authority to make, execute, deliver and perform this Agreement and this Agreement constitutes a valid and binding obligation of the Company and Owner in accordance with its terms;

(c) to the knowledge of counsel, the instruments of conveyance and assignment delivered hereunder are sufficient to vest in Buyer all of the Company's right, title and interest in the Transferred Assets free and clear of any liens, encumbrances and other charges;

(d) the execution, delivery and performance of this Agreement by the Company and the consummation hereof have been duly authorized by all required corporate and shareholder action and do not conflict with, or result in a breach of, or constitute a default under, the Articles of Incorporation or By-laws of the Company or any agreement or instrument of which such counsel has knowledge and to which the Owner or the Company is a party or by which any of them is bound,

(e) except as may be specified in writing by such counsel, counsel does not know of any material default or any meritorious basis for any claim of such default by the Company under any agreement to which it is a party, or any litigation, proceeding, or governmental investigation which is pending or threatened against or relates to the Company, its property or business.

8. Cross Indemnification

(a) Indemnification by Buyer. Provided the sale of the Transferred Assets hereunder is consummated, Buyer shall defend, indemnify and hold harmless Company and Owner from and against all losses, claims, demands, causes of action, suits, deficiencies, judgments, debts, liabilities, damages and expenses (including reasonable attorneys' fees) resulting from: (i) any misrepresentation, breach of warranty or nonfulfillment of any condition or obligation on the part of Buyer under this Agreement; and (ii) the operation of the Company's Business subsequent to the Closing Date..

(b) Indemnification by Owner and the Company. Owner and the Company, jointly and severally, agree to defend, indemnify and hold harmless the Buyer, its parent corporation, and the officers and directors of each, from and against all losses, claims, demands, causes of action, deficiencies, suits, judgments, debts, liabilities, damages and expenses (including reasonable attorneys' fees) arising from: (i) any misrepresentation, failure to disclose material information about the Company, breach of warranty or nonfulfillment of any condition or obligation on the part of Owner or the Company under this Agreement; (ii) the operation of the Company's Business prior to the Effective Date, including without limitation, any third party claims relating to goods delivered or services performed by the Company prior to the Effective Date; and (iii) any liability of the Company not expressly assumed by Buyer hereunder.

(c) The Reserve. No amounts shall be payable under this section 8 by the Company or Owner until the aggregate amount otherwise payable by the Company or Owner exceeds the Reserve, as defined in paragraph 3 (b), in which event such amounts (but only such amounts in excess of the Reserve) shall be due. The Reserve shall be used and adjusted on a cumulative basis, as a threshold for Buyer's claims, if any, against Company or Owner for indemnification or for the breach or default by Company or Owner of any of the provisions, covenants, representations or warranties contained in this Agreement or any of the Schedules. The Reserve shall be fully applied against Buyer's claims or damages, if any, against Company or Owner under this Agreement prior to Buyer offsetting the Earn-Out pursuant to paragraph 3 (d) of this Agreement or seeking any damages or any other remedies from Company or Owner.

9. Employment of the Company's Employees

The Company and/or Owner shall terminate, effective prior to the Effective Date, all of its employees. Buyer, may, in its sole discretion, but is not obligated to, re-employ any of the employees previously employed by the Company.

Owner shall be solely responsible for all pension and/or profit sharing payments, if any, severance, accrued vacation, sick pay, bonuses, or any other similar payments of its employees. Buyer does not assume and shall have no obligation, liability or cost (Owner specifically agrees to indemnify and hold Buyer harmless) with respect to any claims of the Company's employees which in any way arise out of, or occur by reason of the sale of assets pursuant to this Agreement, or by reason of their employment or the termination of their employment by the Company.

10. Retirement Plan Matters

(a) 401(k) Plan.

(1) To the extent provided and subject to the conditions set forth in this Section 10(a), Buyer shall assume responsibility for Enterprise Paper Company 401(k) Retirement/Savings Plan (the "401(k) Plan") and all assets and liabilities thereunder with respect to all participants. In connection with this assumption of responsibility for the 401(k) Plan, Company or Owner shall cause to be transferred from the trust under the 401(k) Plan to the Alco Standard Corporation Joining Companies' Trust Agreement for Defined Contribution Plan an amount equal to the aggregate account balances of all participants in the 401(k) Plan valued as of the date of transfer. Such transfer shall occur as soon as administratively practicable after the Closing Date.

(2) With respect to the 401(k) Plan, the Company and Owner represent and warrant to Buyer that as of the Closing Date (i) the 401(k) Plan has been administered in all material respects in accordance with its terms and all material reports, returns, SPDs and similar documents required to be file with any government agency or distributed to any 401(k) Plan participant have been duly and timely filed or distributed; (ii) there are no investigations by any governmental agency, termination proceedings or other claims (except claims for benefits payable in the normal operation of the 401(k) Plan), suits or proceedings against or involving the 401(k) Plan or asserting any rights or claims to benefits under the 401(k) Plan that could give rise to any material liability; (iii) the 401(k) Plan, as adopted or as it may have been amended as, when and to the extent required, comply with currently applicable provisions of the Internal Revenue Code and ERISA; (iv) the 401(k) Plan has received a determination letter from the Internal Revenue Service to the effect that such plan is qualified and exempt from Federal income taxes under Section 401(a) and 501(a), respectively, of the Code, and no such

determination letter has been revoked nor, to the knowledge of the Company or Owner, has revocation been threatened, nor has the 401(k) Plan been amended since the date of its most recent determination letter or application therefor in any respect which would adversely affect its qualification, nor does any state of facts exist which would form the basis of a claim that would result in the imposition of a tax under the Code on the 401(k) Plan; (v) neither the Company nor Owner, nor any trustee, administrator or other fiduciary of the 401(k) Plan has engaged in any transaction or acted or failed to act in a manner which could subject Buyer to any material liability for breach of fiduciary duty under ERISA or any other applicable law; and (vi) no "prohibited transaction", as defined in Section 4975 of the Code and Section 406 of ERISA, has occurred with respect to the 401(k) Plan for which the Company does not have any exemption and which could subject the plan to a tax or penalty for such prohibited transaction imposed by either Section 502 of ERISA or Section 4975 of the Code.

(3) As of January 1, 1995, the Company, Owner and Buyer acknowledge that the existing trustee(s) and administrator under the 401(k) Plan shall be removed and replaced by O. Gordon Brewer, Jr., J. Mahlon Buck, Jr., William F. Drake, Jr., Paul C. O'Neill, and James W. Stratton, acting collectively as Trustee under the 401(k) Plan, and Donna G. Yurick and the Alco Standard Corporation Retirement Plans Committee, acting as Administrator under the Plan. The parties further agree that (i) contributions to the Plan shall be discontinued as of January 1, 1995, (ii) the accounts under the Plan of employees of the Company who are participants in the Plan as of January 1, 1995 shall become fully vested as of that date, (iii) participants shall no longer be afforded the opportunity to borrow against their account balances after January 1, 1995, (iv) the Plan shall be merged with and into the Alco Standard Corporation Defined Contribution Plan ("DC Plan") as of January 1, 1995 and (v) the assets of the Plan shall be transferred as soon as practicable following January 1, 1995 to the trust under the DC Plan, to be distributed to participants (or beneficiaries thereof) upon retirement, death, disability or other termination of employment in accordance with the terms of the DC Plan.

(b) Indemnification.

(1) After the Closing, Buyer shall indemnify and hold Company harmless from and against any benefit claims and related costs and expenses of defending such claims (including attorney fees) made with respect to the benefit liabilities assumed by Buyer with respect to the 401(k) Plan, and any claims with respect to Buyer's administration of such plan on and after the Effective Date. Notwithstanding the foregoing, Buyer shall not be required to indemnify Company with respect to any claim arising solely from Company's failure to administer such plan in accordance with its terms or applicable law.

(2) Company shall indemnify and hold Buyer harmless from and against any claims and the related costs and expenses of defending such claims (including attorney fees) arising solely from Company's administration of the 401(k) Plan prior to the Effective Date.

(c) Multiemployer Plans.

(1) As of the Effective Date, the Buyer agrees to contribute to the Warehouse Employees Local 169 and Employer Joint Pension Fund and the Teamsters Health and Welfare/Pension Fund of Philadelphia and Vicinity (collectively the "Multiemployer Plans") substantially the same number of contribution base units as the Company was obligated to contribute to the Multiemployer Plans immediately prior to the Effective Date.

(2) The Buyer agrees to provide to the Multiemployer Plans for the period of five plan years commencing with the first plan year following the Effective Date, a bond issued by a corporate surety company that is an acceptable surety for purposes of Section 412 of ERISA in an amount equal to the greater of (i) the average annual contribution required to be made by the Company under the Multiemployer Plans for the three plan years preceding the plan year in which the Effective Date falls, or (ii) the annual contribution that the Company was required to make under the Multiemployer Plans for the plan year immediately before the plan year in which the Effective Date falls. The bond shall provide that the bond shall be paid to the Multiemployer Plans if the Buyer withdraws from the Multiemployer Plans or fails to make a contribution to the Multiemployer Plans when due, at any time during the first five plan years following the Effective Date.

(3) If the Buyer withdraws in a complete withdrawal or a partial withdrawal during the first five plan years following the Effective Date, the Company agrees that it is secondarily liable for any withdrawal liability which it would have had to the Multiemployer Plans (but for this Section 10 and ERISA Section 4204) if the liability of the Buyer with respect to the Multiemployer Plan is not paid.

(4) Other than the Multiemployer Plans, the Company does not contribute to any "multiemployer plan" as defined in Section 4001 (1)(3) of ERISA.

11. Non-Competition Covenant

In order to induce Buyer to purchase the Transferred Assets hereunder, the Owner and the Company hereby severally covenant and agree to the terms and conditions of the restrictive covenants and agreements set forth in this Section 11, which covenants and agreements are included in order to protect the value of the Transferred Assets and insure that Buyer shall have the full benefit of the value

thereof. The Owner and the Company severally covenant and agree that for a period of five (5) years from the date hereof (and in the event Owner remains employed by Buyer after the date hereof, for a period of two (2) years after the date of termination of such employment) they, individually or collectively, will not directly or indirectly (either as principal, agent, employee, employer, consultant, controlling stockholder, co-partner or in any other individual or representative capacity whatsoever) engage in or carry on any business involving the sale, leasing or servicing of packaging equipment and systems, and other related packaging products or services, or otherwise compete with the Buyer within the marketing area currently serviced by the Company, including without limitation, the direct or indirect solicitation of the business of any of the Company's or Buyer's customers with respect to the products sold or services performed by the Company. Neither the Company nor the Owner shall induce or encourage any employee involved in the above-described business to leave the employ of the Buyer. Notwithstanding any provision to the contrary, Owner shall not be restricted from working in the business known as Paramount Packaging, following his termination of employment with Buyer.

The Owner and the Company recognize that the foregoing territorial and time limitations are reasonable and properly required for the adequate protection of the value of the Transferred Assets to Buyer and agree that such limitations are reasonable with respect to their business activities. In the event the foregoing non-competition covenant is held to be unenforceable by any court of competent jurisdiction, it is agreed and understood that this Section 10 shall be construed to impose limitations upon Owner's or the Company's activities no greater than allowable under then applicable law. Without prejudice to any and all rights of the Buyer, an injunction is an effective and necessary remedy to protect the rights and property of the Buyer as set forth herein, and the rights and property acquired in this Agreement, and all parties recognize and consent to Buyer obtaining such an injunction to enforce the terms contained herein.

Without prejudice to any and all rights of the Buyer, an injunction is an effective and necessary remedy to protect the rights and property of the Buyer as set forth herein, and the rights and property acquired in this Agreement, and all parties recognize and consent to Buyer obtaining such an injunction to enforce the terms contained herein.

12. Miscellaneous

(a) Bulk Sales Act. The parties hereto jointly waive compliance with the Uniform Commercial Code relating to bulk sales and Owner agrees to defend, indemnify and hold harmless Buyer from any loss or claims based on such noncompliance. The respective parties shall give each other prompt notice of any such claims and shall give Owner a reasonable opportunity to defend the claim.

(b) Use of Name. Company agrees to permit Buyer to use the name "Enterprise Paper" or "Enterprise Paper Division", following Closing..

(c) Expenses. Buyer, the Company and Owner shall each pay their own expenses incidental to the negotiation, preparation and performance of this Agreement and the transactions contemplated hereunder, whether or not such transactions are consummated; it being understood that legal and accounting expenses incurred by the Company are primarily for the benefit of the Owner and shall not be a liability assumed by Buyer.

(d) Exhibits and Schedules; Entire Agreement. All Exhibits and Schedules hereto are incorporated herein by reference and made a part hereof. This Agreement constitutes the entire agreement and supersedes all prior negotiations, understandings or agreements of any nature, whether oral or written, concerning the subject matter hereof. No agreement, modification or waiver hereof shall be binding or effective upon any party unless in writing and signed by or on behalf of the party against which the modification or waiver is asserted.

(e) Notices. Any notice hereunder shall be deemed to be duly given if sent by prepaid first class registered mail to:

(1) Buyer at:

Unisource Worldwide Inc.
P.O. Box 958
Valley Forge, PA 19482
Attn: Richard Eisenstaedt

With a copy to:

Alco Standard Corporation
P.O. Box 834
Valley Forge, PA 19482
Attention: Law Department

(2) Owner or the Company:

Peter R. Isen
866 Roscommon Road
Bryn Mawr, PA 19010

With a copy to:

Michael C. Kane, Esq.
Kane & Silverman
2401 Pennsylvania Avenue
Suite IC 44
Philadelphia, PA 19130

or to such place as any party wishing to change its address may from time to time designate in writing.

(f) Governing Law. This Agreement shall be construed under and governed by the laws of the Commonwealth of Pennsylvania, which is the state of the principal place of business of Buyer's parent company, Alco Standard Corporation.

(g) Successors and Assigns; Other Parties. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns, heirs, and personal representatives. Except as specifically provided elsewhere herein, nothing herein shall entitle any person other than the parties hereto and their respective successors, assigns, heirs and personal representatives, to any claim, cause of action, remedy or right of any kind.

(h) Further Assurances. At any time from time to time after the Closing, the parties shall execute and deliver such other instruments and take such other action as may be reasonably required to accomplish the transactions contemplated by this Agreement.

(i) Counterparts. This Agreement may be executed in two or more counterparts, any or all of which shall constitute one and the same agreement.

(j) Definitions. For the purpose of this Agreement, the following definitions shall apply:

(1) "Tax" or "Taxes" shall mean all taxes, assessments, charges, duties, fees, levies or other governmental charges (including interest, penalties or additions associated therewith), including without limitation, income, franchise, capital stock, real property, personal property, tangible, withholding, FICA, compensation, disability, transfer, sales, use, excise and all other taxes of any kind for which the Company may have any liability

imposed by the United States or any state, county, city, country or foreign government or subdivision or agency thereof.

(2) "Material(ly) adverse(ly)" or "Material" shall mean any claim, threatened claim, fact, omitted fact, or change which would have an effect on the business, assets or operation of the Company in excess of \$10,000 per occurrence or \$50,000 in the aggregate.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered as of the date and year first above written.

UNISOURCE WORLDWIDE, INC.

By: [Signature]

ENTERPRISE PAPER COMPANY

By: [Signature]

Title: VP Admin

Title: President

PETER R. ISEN

[Signature]

Exhibit A: Inventory
Exhibit B: Fixed Assets
Exhibit C: Accounts Receivables
Exhibit D: Escrow and Indemnity Agreement
Exhibit E: Allocation of Purchase Price
Exhibit F: Patents and Trademarks
Exhibit G: Disclosure Checklist
Exhibit H: Creditors
Exhibit I: Excluded Personal Property
Schedule 1: Miscellaneous Disclosures

D

LEASE AGREEMENT

1. Parties. This Lease, dated for reference purposes only, January 1, 1995, is made by and between Unisource Worldwide, Inc., a Delaware corporation ("Lessee") and Enterprise Paper Company, a Pennsylvania corporation ("Lessor").

2. Premises. Lessor hereby leases to Lessee and Lessee hereby leases from Lessor for the term, at the rental, and upon all of the conditions set forth herein, that certain real property situated at 2900 Wharton Road, Bristol, PA, approximately 62,000 square feet, said real property, including the land and all improvements thereon (the "Premises"). The Premises are being leased As Is on the Commencement Date. At the time of execution of this Lease, Tenant accepts the Premises As Is with full knowledge of its current condition.

3. Term.

3.1 Initial Term. The initial term of this Lease shall be for three (3) years, commencing on January 1, 1995, and ending on December 31, 1997, unless sooner terminated or extended pursuant to any provision hereof.

3.2 Option to Renew. Lessee shall have the right and option to extend or renew the term of this Lease for two (2) renewal periods of one (1) year ("Extended Term") on the terms and conditions hereof, except for the amount of the rental, provided that Lessee is not then in default hereunder and provided that Lessee notifies Lessor in writing at least three hundred sixty (360) days prior to the expiration of the then current initial term or option term of this Lease.

4. Rent. Lessee shall pay to Lessor a fixed annual rental of One Hundred Eighty Six Thousand Dollars (\$186,000.00) payable in equal monthly installments of Fifteen Thousand Five Hundred Dollars (\$15,500.00), in advance, on the first day of each month of the term. Rent for any period during the term hereof which is for less than one month shall be a pro rata portion of the monthly installment. Rent shall be payable to Lessor at the address stated herein or to such other persons or at such other places as Lessor may designate in writing. For each year of the Extended Term hereof, the fixed annual rental for the Premises shall be increased by the lesser of 4% of the current rent or the change in the CPI Index.

5. Omitted

6. Omitted

7. Use; Compliance with Laws.

7.1 Use. The Premises shall be used and occupied by Lessee for any lawful purpose.

7.2 Compliance with Laws. As of the Commencement Date, Lessor acknowledges and warrants that the Premises complies with all applicable statutes, ordinances, rules, regulations, orders and requirements, and if not, agrees to be responsible for bringing the Premises into compliance. Lessor further warrants that as of the Commencement Date, the Premises are free of any hazardous conditions subject to applicable laws, ordinances, orders, rules, regulations or requirements, and agrees to hold Lessee harmless for any such deficiencies. Lessee shall have no responsibility for any hazardous conditions of the Premises which it did not create or for any such violation resulting from changes in such requirements subsequent to the commencement date. Lessee shall not use or permit the use of the Premises in any manner that will tend to create waste or a nuisance.

8. Maintenance; Repairs and Alterations.

8.1 Maintenance and Repairs. Subject to the provisions of Section 10, Lessor, at its sole expense, agrees to keep the vertical and horizontal columns and any other structural portions of the Premises in good repair and maintenance through the terms of this Lease. At its sole expense, Lessee shall keep the roof, floor, sidewalks, driveways, plumbing, heating, air conditioning, ventilating, electrical and lighting facilities and equipment within the Premises in good repair and maintenance through the term of this Lease. Subject to the provisions of Section 10 and except as provided above, Lessee shall be responsible for the maintenance and repair of the interior portions of the Premises. Notwithstanding the foregoing, Lessor and Lessee shall each be responsible for damage to any portions of the Premises caused by their negligence. Lessor agrees to pass on the roof warranty to lessee during the term of the Lease.

8.2 Surrender. Subject to the provisions of 8.1 and Section 10, on the last day of the term hereof, or on any sooner termination, Lessee shall surrender the Premises to Lessor in the same condition as when received, broom clean, ordinary wear and tear excepted. Lessee shall repair any damage to the Premises occasioned by the removal of Lessee's trade fixtures, furnishings and equipment.

8.3 Alterations and Additions.

A. Consent. With the exception of Tenant improvements previously defined, Lessee shall not, without Lessor's prior written consent (except for non-structural alterations) make any alterations, improvements, additions, or utility installations (including power panels) in, on or about the Premises in excess of \$20,000.00. As a condition to giving such consent, Lessor may require that Lessee agree to remove any such alterations, improvements,

additions or utility installments at the expiration of the term hereof, and to restore the Premises to their prior condition.

B. Liens. Lessee shall pay, when due, all claims for labor or materials furnished or alleged to have been furnished to or for Lessee at or for use in the Premises, which claims are or may be secured by any mechanics' or materialmen's lien against the Premises or any interest therein. Lessee shall give Lessor not less than 10 days notice prior to the commencement of any work in the Premises, and Lessor shall have the right to post notices of non-responsibility in or on the Premises as provided by law.

C. Removal. Unless Lessor requires their removal as set forth in Section 8.3A., all alterations, improvements, additions or fixtures, other than Lessee's equipment, machinery and trade fixtures, which may be made in or on the Premises, shall become the property of Lessor and remain upon and be surrendered with the Premises at the expiration of the term.

D. Equipment, Machinery and Fixtures. Lessee shall have the right and privilege to construct or install in the Premises any and all equipment, machinery and trade fixtures. All such trade fixtures, machinery and equipment supplied and installed at the sole cost and expense of Lessee shall at all times be and remain the property of Lessee, and Lessee shall have the right to remove all or any part of the same from the Premises at any time if Lessee is not in default under the Lease and provided Lessee shall repair or reimburse Lessor for the cost of repairing any damage to the Premises resulting from the removal of the same.

9. Insurance: Indemnification.

9.1 Liability Insurance: Lessee's Property. Lessee shall, at Lessee's expense, maintain in effect bodily injury liability and property damage liability insurance in connection with the use or condition of the Premises, in an amount of not less than \$500,000 for injury to or death of one person in any one accident or occurrence and in an amount of not less than \$1,000,000 for injury to or death of more than one person in any one accident or occurrence, and against liability for property damage of at least \$250,000. Lessee agrees to carry fire, all risk coverage, and boiler and machinery insurance on all of the machinery, equipment, trade fixtures, furniture and other property installed or located in the Premises.

9.2 Fire Insurance - Premises. Lessee shall maintain in effect fire and extended coverage insurance on the Premises in such amounts so as to prevent Lessee or Lessor from being a co-insurer under such insurance coverage.

9.3 Insurance Policies. All policies of insurance required to be carried by Lessee hereunder shall name Lessor as an additional insured as his interests appear. Lessor and Lessee shall deliver, upon written request, certificates evidencing the existence and amounts of such insurance as required herein. Thirty days written notice of cancellation or non-renewal is required to Lessor by certified mail.

9.4 Waiver. Lessor and Lessee for themselves and for their respective insurers agree to and do hereby release each other of and from any and all claims, demands, actions and causes of action that each may have or claim to have against the other for loss or damage to the property of the other, both real and personal, caused by or resulting from fire and all other casualties insured against under fire and extended coverage insurance policies, notwithstanding that any such loss or damage may be due to or result from the negligence of either of the parties hereto or their respective officers, employees or agents, but only to the extent of any recovery collectible under such insurance. Lessee and Lessor, if applicable, will endeavor to secure an appropriate clause in, or endorsement on, any fire and extended coverage insurance policy covering Lessor's and Lessee's respective interests, pursuant to which the respective insurance policies waive subrogation; provided, however, that a failure on the part of Lessor or Lessee, if applicable, to secure such appropriate clause or endorsement as aforesaid shall not in any manner affect or restrict the provisions of the above and foregoing mutual release.

9.5 Indemnification of Lessor. Lessee shall defend, indemnify and hold harmless Lessor from and against any and all claims arising from (i) Lessee's use of the Premises, or from the conduct of Lessee's business in or about the Premises; (ii) any breach or default in the performance of any obligation on Lessee's part to be performed under the terms of this Lease; (iii) the negligence of the Lessee, or any of Lessee's agents, contractors or employees; (iv) against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such claim or any action or proceedings brought thereon. In no event, however, shall Lessor be entitled to indemnification under this Section 9.5 if such claim arises from any breach or default in the performance of any obligation on Lessor's part to be performed under the terms of this Lease, or arising from any negligence of the Lessor, or any of Lessor's agents, contractors or employees.

9.6 Indemnification of Lessee. Lessor shall defend, indemnify and hold harmless Lessee from and against any and all claims arising from any breach or default in the performance of any obligation on Lessor's part to be performed under the terms of this Lease, or arising from the negligence of the Lessor, or any of Lessor's agents, contractors or employees, and from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such claim or any action or proceeding brought thereon. In no event, however, shall Lessee be entitled to indemnification under this Section 9.6 if such claim arises from any breach or default in the performance of any obligation on Lessee's part to be performed under the terms of this Lease, or arising from any negligence of the Lessee, or any of Lessee's agents, contractors or employees.

Lessor shall further hold harmless and indemnify Lessee for any environmental liability arising from the condition of the Premises as it existed prior to the Commencement Date of this Lease including, but not limited to:

(i) indemnification for all costs, if any, incurred by Lessee in curing, correcting, cleaning up or otherwise eliminating any environmental contamination of the property;

(ii) indemnification for any and all liability of Lessee under the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. Section 9601 et. seq. and/or the applicable state statute or regulation; and

(iii) indemnification for any and all liability, including fines and penalties, incurred under any other federal or state environmental statute.

Lessor's liability under this paragraph shall extend to and include all costs, expenses and reasonable attorneys' fees incurred or sustained by Lessee in making any investigation on account of any such claim, demand, loss, liability, cost, charge, suit, order judgment or adjudication, in prosecuting or defending any action brought in connection therewith, in obtaining or seeking to obtain a release therefrom and in enforcing any of the agreements herein contained.

10. Damage or Destruction - Repairs and Restoration.

10.1 Partial Damage - Insured. Subject to the provisions of Section 10.4, if the Premises are damaged and such damage was caused by casualty covered under the insurance policy required to be maintained pursuant to Section 9.2, Lessee shall repair such damage as promptly as possible and this Lease shall continue in full force and effect.

10.2 Omitted

10.3 Total Destruction. If at any time during the term hereof the Premises are totally destroyed from any cause whether or not covered by the insurance required to be maintained pursuant to Section 9.2 (including any total destruction required by any authorized public authority), this Lease shall automatically terminate as of the date of such total destruction.

10.4 Damage Near End of Term. If the Premises are destroyed or damaged during the last six months of the term of this Lease, Lessor may at Lessor's option cancel and terminate this Lease as of the date of occurrence of such damage by giving written notice to Lessee of Lessor's election to do so within thirty (30) days after the date of occurrence of such damage.

10.5 Lessee's Remedies.

(a) If the Premises are destroyed or damaged and Lessor repairs or restores them pursuant to the provisions of this Section 10, Lessee shall be entitled to an equitable abatement of rent or other charges during the period that Lessee is unable to continue the operation of its business in the Premises in whole or in part.

(b) Omitted

10.6 Termination. Upon any termination pursuant to this Section 10, an equitable adjustment shall be made concerning advance rent and any advance payments made by Lessee to Lessor.

11. Taxes. Except as otherwise provided in this Section 11, real estate taxes levied and assessed upon the Premises shall be paid by Lessee when due. All taxes on machinery, equipment and other property owned by Lessee in or on the Premises, as well as all business taxes and licenses, shall be paid by Lessee when due. Lessee shall also pay as additional rent any increase in real estate taxes or assessments levied or assessed upon the Premises during the term of this Lease over that amount assessed upon the commencement of this Lease (but only if such increase is caused by the sale of the building). The Lessor agrees that upon receipt of notice of any such increase in real estate taxes or assessments, it will immediately notify Lessee. Lessor agrees to join in and cooperate with Lessee in any appeal from such increased real estate taxes or assessments and upon the receipt of any refunds to Lessor resulting from such appeal shall pay the same to Lessee. All fees, charges and costs for such appeal shall be borne equally by Lessee and Lessor.

12. Utilities. Lessee shall pay for all water, gas, heat, light, power, telephone and other utilities and services supplied to the Premises, together with any taxes thereon. If any such services are not separately metered to Lessee, Lessee shall pay a reasonable proportion to be determined jointly by Lessor and Lessee of all charges jointly metered with other premises.

13. Assignment and Subletting.

13.1 Lessor's Consent Required. Lessee shall not voluntarily or by operation of law assign, transfer, mortgage, sublet or otherwise transfer or encumber all or any part of Lessee's interest in this Lease or in the Premises, without Lessor's prior written consent, which Lessor shall not unreasonably withhold. Any attempted assignment, transfer, mortgage, encumbrance or subletting without such consent shall be void. Notwithstanding the foregoing, Lessee shall have the unqualified right, without Lessor's consent, to sublet the Demised Premises, or any part thereof, or to assign (by operation of law or otherwise) this Lease to any of the Lessee's parent, subsidiary or affiliated companies.

13.2 Release of Lessee. Only upon obtaining Lessor's consent as provided in Section 13.1, such subletting or assignment shall release Lessee of Lessee's obligation to pay the rent and to perform all other obligations to be performed by Lessee hereunder.

14. Defaults; Remedies.

14.1 Defaults. The occurrence of any one or more of the following events shall constitute a material default and breach of this Lease by Lessee:

A. The abandonment of the Premises by Lessee.

B. The failure by Lessee to make any payment of rent or any other payment required to be made by Lessee hereunder, as and when due, where such failure shall continue for a period of ten (10) days after receipt of written notice thereof from Lessor to Lessee.

C. The failure by Lessee to observe or perform any of the covenants, conditions or provisions of this Lease to be observed or performed by Lessee, other than described in Subsection B above, where such failure shall continue for a period of thirty (30) days after receipt of written notice thereof from Lessor to Lessee; provided, however, that if the nature of Lessee's default is such that more than thirty (30) days are reasonably required for its cure, then Lessee shall not be deemed to be in default if Lessee commences such cure within said thirty (30) day period and thereafter diligently prosecutes such cure to completion.

D. (i) The making by Lessee of any general assignment, or general arrangement, for the benefit of creditors; (ii) the filing by or against Lessee of a petition to have Lessee adjudged a bankrupt or a petition for reorganization or arrangement under any law relating to bankruptcy (unless, in the case of a petition filed against Lessee, the same is dismissed within 180 days); (iii) the appointment of a trustee or receiver to take possession of substantially all of Lessee's assets located at the Premises or of Lessee's interest in this Lease, where possession is not restored to Lessee within thirty (30) days; or (iv) the attachment, execution or other judicial seizure of substantially all of Lessee's assets located at the Premises or of Lessee's interest in this Lease, where such seizure is not discharged within sixty (60) days.

14.2 Remedies. In the event of such material default or breach by Lessee, the Lessor, in addition to and/or concurrently with any other remedies given it by law or in equity, may at its option (i) re-enter the Premises by any lawful means and re-let the Premises either as agent of the Lessee or otherwise and receive the rent therefrom, applying such rent first to the payment of such expenses as the Lessor may be put to in re-entering, and then to the payment of rent or other amounts accruing hereunder, the balance, if any, to be paid by Lessee, who shall remain liable for any deficiency, or (ii) terminate this Lease and all rights of the Lessee hereunder, but the Lessee shall in the event of any such re-entry, re-letting or termination remain fully liable for the performance of its obligations under this Lease, including, but not limited to, payment of all rental obligations.

It is further agreed that in the event suit shall be brought for the collection of rent due hereunder or by reason of the failure of Lessee to perform any of its covenants or obligations hereunder, Lessee shall pay to the Lessor if it is awarded judgment in such suit all the costs of such suit, including reasonable attorneys' fees.

15. Condemnation. If the Premises or any portion thereof are taken under the power of eminent domain, or sold under the threat of the exercise of said power (all of which are herein called "condemnation"), this Lease shall terminate as to the part so taken as of the date the condemning authority takes title or possession, whichever first occurs. If more than 10% of the floor area of the Premises is taken by condemnation, Lessee may, at Lessee's option, to be exercised in writing only within 45 days after Lessee shall have received written notice of such taking (or in the absence of such notice, within 45 days after the condemning authority shall have taken possession) terminate this Lease as of the date the condemning authority takes such possession. If Lessee does not terminate this Lease in accordance with the foregoing, this Lease shall remain in full force and effect as to the portion of the Premises remaining, except that the rent shall be reduced in the proportion that the floor area taken bears to the total floor area of the

building situated on the Premises. Any award for the taking of all or any part of the Premises under the power of eminent domain or any payment made under threat of the exercise of such power shall be the property of Lessor whether such award shall be made as compensation for diminution in value of the leasehold or for the taking of the fee, or as severance damages; provided, however, that Lessee shall be entitled to any award for loss of or damage to Lessee's trade fixtures and removable personal property.

16. General Provisions.

16.1 Severability. Any provision of this Lease determined to be invalid by a court of competent jurisdiction, shall in no way affect any other provision hereof.

16.2 Captions. Article and Section captions are not a part hereof.

16.3 Incorporation of Prior Agreements; Amendments. This Lease contains all agreements of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective. It may be modified in writing only, signed by the parties in interest at the time of the modification.

16.4 Notices. Any notice required or permitted to be given hereunder shall be in writing and may be served personally or by regular mail, addressed to Lessor and Lessee respectively at the addresses set forth after their signatures at the end of this Lease, with a copy, as to Lessee, to Alco's law department at P.O. Box 834, Valley Forge, Pennsylvania 19482 and, as to Lessor, to Enterprise Paper Company, 1075 Green Valley Road, Bryn Mawr, PA 19010.

16.5 Waivers. No waiver of any provision hereof shall be deemed a waiver of any other provision hereof or of any subsequent breach of the same or any other provision.

16.6 Recording. Lessee shall not record this Lease without Lessor's prior written consent.

16.7 Holding Over. If Lessee remains in possession of the Premises or any part thereof after the expiration of the term hereof without the express written consent of Lessor, such occupancy shall be a tenancy from month to month at a rental in amount of the last monthly rental plus all other charges payable hereunder, and upon all the terms hereof applicable to a month-to-month tenancy.

16.8 Cumulative Remedies. No remedy or election hereunder shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies in law or equity.

16.9 Binding Effect. Subject to any provisions hereof restricting assignment or subletting by Lessee, this Lease shall bind the parties, their personal representatives, successors and assigns; it shall be governed by the laws of the State of Pennsylvania.

16.10 Signs. Lessee, with the prior consent of Lessor which consent shall not be unreasonably withheld, shall have the right and privilege to erect, maintain, remove and replace such signs on the Premises as Lessee may deem reasonably necessary or convenient in the operation of its business from the Premises. Lessee agrees to maintain said signs in a good state of repair and shall repair any damage which may be caused by the erection, maintenance or removal of said signs. Lessee shall remove said signs upon termination of this Lease.

17. Quiet Enjoyment. Lessee, upon paying the minimum rent and other charges herein provided for, and performing all the other terms of this Lease Agreement, shall quietly have and enjoy the Premises during the term of this Lease Agreement.

IN WITNESS WHEREOF the parties have executed this Lease Agreement as of the date first above written but actually on the dates set forth opposite their signatures below.

Dated: January 13 1995

LESSOR

By: [Signature]

Title: President

Dated: JANUARY 13, 1995

LESSEE

By: [Signature]

Title: VP Admin

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Georgia-Pacific Corporation's records management policy is to ensure that all records produced in the conduct of its business are retained only for as long as determined necessary for business reasons or as required by law. During the retention period, records are to be organized in a logical, retrievable manner and stored under the proper conditions at a reasonable cost.

In cooperation with operational management:

The Controllers, Law and Tax departments will assist in records management by interpreting the policy statement and retention schedules. The Controllers, Law and/or Tax departments will advise the Corporate Records Manager of required changes in the Records Management Manual.

The Corporate Records Manager will supply all locations, departments and divisions with the Records Management Manual; will coordinate the overall records management program, providing guidelines, methodology and practices for the implementation of the records policy; and, with other G-P resources, will establish the mechanics of cost effective storage and retrieval systems.

The Controller will administer Georgia-Pacific's record retention policy for each location, department or division.

During division audits the Audit department will review records management practices at each location for policy compliance.

Making the right information available to the right people at the right time and at the least cost is vital to Georgia-Pacific's continued growth. This effective use of information and records can be achieved only through adherence to company records management guidelines.

1.1 DEFINITION OF A RECORD

A record is any information in a reproducible form used to satisfy legal, tax, and financial or operational requirements.

A vital record is one that is critical to continuing or reestablishing operations and/or protecting rights, interests or investments of Georgia-Pacific, its shareholders and employees in the event of a disaster.

Georgia-Pacific's records are in many formats, including electronic records, paper files, reports, books, photographs, films, sound recordings, punched cards, diskettes, magnetic medium, cassettes, disk packs or cartridges, sketches, drawings, blueprints and microforms.

A record series is the smallest record grouping. Individual records are filed in specific record series. Each record series deals with a single subject, is the product of the same activity, or has a special format (maps, blueprints, etc.). A record series is filed and utilized as a unit; and can be transferred, retained or destroyed as a unit. These records could be a single document, such as a purchase order, or a set of different records filed together, such as an accounts payable file. Record series titles should be as specific and accurate as possible, as the record series will be accessed by name in the filing system and in the retention schedules.

1.2 RECORDS MANAGEMENT PROGRAM

Georgia-Pacific's Records Management Program establishes guidelines for managing and controlling the company's records and information generated and received in the course of business. Some records are necessary for the continued operation of the company and require special handling, while others are transitory and should be disposed of on a timely basis.

Records management begins when a document is created, and continues through active usage, maintenance and final disposition. **Active records are in departments where they are being used in the daily operation of the company. Records become semi-active or inactive when they no longer are needed regularly and are placed in storage to meet legal and historical requirements.** These records are retained in record storage for a specified time period.

A Records Management Program benefits everyone because it provides standards for the following:

Office of Record
records scheduling
records format
records retention
records storage
records destruction

The Records Management Program ensures that all Georgia-Pacific records have appropriate retrieval systems, maintenance procedures, protection mechanisms, and retention and destruction schedules that comply with legal, regulatory and operational requirements.

The Records Management Program manages records by:

1. Establishing sound filing practices to preserve business records throughout the company. This includes common labeling and coding, and disposal of duplicates and transitory records.
2. Using a "common language" for subject filing. The Uniform File Classification System allows any department at Georgia-Pacific to file "like records" by similar categories.
3. Maintaining record retention schedules. These schedules identify record series within a department and determine the retention period for office usage, retention, and destruction. Also, the schedule identifies the Office of Record.

The "Office of Record" copy is:

The department with the only copy of the record, or

The department with the "official" copy of the record because the file contains all of the parts or is strategically located;

Usually the only copy eligible for storage.

EVERYONE is responsible for managing records; therefore, the success of the Records Management Program depends on employees being familiar with record management procedures and their role in the program.

1.3 RECORDS MANAGEMENT MANUAL

The purpose of the Records Management Manual is to outline Georgia-Pacific's records policy and to establish procedures ensuring the uniform observance of that policy. The Records Management department in Atlanta maintains the Manual, and a copy is on file with all Officers, Controllers, Lawyers, Plant/Branch Managers, Department Managers and Records Representatives.

The Manual also makes sure the information G-P generates and uses is necessary, current, retrievable, organized, destroyed when required and secure when appropriate.

The methods described in the Manual are applicable company-wide, but individual records remain under divisional control.

The Records Management Manual is divided into three sections:

1.0 Records Management Policy

- Record Retention Schedule
- List of Exceptions
- Vital Records

2.0 Office Filing Guidelines

- Guidelines for active records.
- Uniform File Classification System

3.0 Retention Guidelines

- Retention practices for active and inactive records in offices and record storage, including procedures for transfer and destruction.

1.4 RECORDS REPRESENTATIVES

The local Controller, Department Manager or Supervisor will appoint a Records Representative to be responsible for the part-time or full-time administration of stored, inactive records in each office, department or location. The names of the Records Representative, Alternate Representative and Department Manager should be forwarded to the Records Management department in Atlanta for administrative purposes.

At some locations a Records Representative may be assigned to store new records, check existing records in and out and handle the general maintenance of records storage.

If there are numerous departments at a location with stored records, each department should have a RECORDS AUTHORIZATION (GP 11234) on file in the Records Management department. Access to record storage should be limited to maintain the security and integrity of the records.

1.5 CONFIDENTIAL RECORDS

Sensitive or confidential documents require special management. These records should be protected against harmful disclosure by following appropriate safeguards. Records should be filed in a locked drawer or cabinet when not in use. Once the records have met their retention periods, all such confidential material should be destroyed in an appropriate manner (see Sections 1.6 and 3.5).

Confidential material is an integral part of daily business activity and includes, but is not limited to, the following:

FINANCIAL INFORMATION: budget reports, profit and loss statements and product costs.

LEGAL INFORMATION: attorney opinions and material pursuant to agreements and contracts.

MANUFACTURING INFORMATION: process "know how," trade secrets and formulas.

MARKETING INFORMATION: marketing plans, advertising campaigns, contents or schedules, and market research.

PERSONNEL INFORMATION: lists of key employees, salary data, organizational changes and any data on individual employees.

PLANNING INFORMATION: specific business objectives of Georgia-Pacific and short-term business plans.

RESEARCH AND DEVELOPMENT INFORMATION: new product ideas, specifications, prototypes, samples and defined market needs.

SALES INFORMATION: customer volume by product, customer profitability and customer lists.

ANY OTHER INFORMATION which if disclosed would be detrimental to the best interests of Georgia-Pacific.

Appropriate steps should be taken by each employee to ensure that this information is safeguarded against harmful disclosure.

1.6 DESTRUCTION OF RECORDS

Unless included in the List of Exceptions, records are to be maintained and destroyed according to the retention schedules. The local Controller, along with the Department Manager, is responsible for following the records management policy and procedures in the destruction of records.

Record destruction is to be reviewed annually. Most records are destroyed at year-end, some within the department, some at the Office of Record and others at the record storage facility. Since storage cost is a major reason for destroying records, purging inactive files streamlines information access and retrieval.

OFFICE RECORD DESTRUCTION: The RECORD RETENTION SCHEDULE outlines record destruction. The Controller or Department Manager is responsible for ensuring that these records are destroyed appropriately.

DESTROYING STORED RECORDS: The department is notified by the Controller or Records Management Department, through a DESTRUCTION OF RECORDS memo, detailing which records in storage are eligible for destruction.

These records will be destroyed unless the department responds to the DESTRUCTION OF RECORDS memo within 60 days (see Section 3.4). In some cases an addition is made to the List of Exceptions (see Section 1.8) or a change is made to the retention period on the retention schedule (see Section 1.7).

Unless included in the List of Exceptions, records are to be maintained and destroyed according to the retention schedules. The local Controller, along with the Department Manager, is responsible for following the Records Management policy and procedures in the destruction of records.

1.7 RECORD RETENTION SCHEDULES

Records are kept for operating requirements, administrative uses, fiscal requirements, legal value and historical value. These requirements are reflected in the record retention schedules. Record retention schedules indicate the length of time record series are to be kept, the Office of Record (official copyholder), media format of the record and the record status (vital or not vital).

Departmental and/or divisional retention schedules are formulated by inventorying all records. If a record is not listed on the Master Record Retention Schedule, a judgment should be made as to what category most closely approximates the record in question, and the retention period for that record series should be followed. If an important or vital record is not listed on the departmental/divisional retention schedule contact the Records Management department.

Retention schedules are utilized to enact procedures (see Section 3.0) to monitor retention, transfer, storage and destruction of records. These schedules are established based on the useful life of the record to the company and on federal and state regulations.

RECORDS IN RETENTION SCHEDULES

All G-P approved records, in any format, are listed in the retention schedules. These include paper documents, film, computer printouts, photographs, slides, videotapes, electronic media and all other

recorded data. It is necessary to retain only **one copy** of any record even though the record may be in different formats. If there is a question about which format to retain contact the Records Management department.

RECORDS NOT IN RETENTION SCHEDULES

1. Drafts, after the original has been approved
2. Notes, after the document has been published
3. Blank forms
4. Office supplies
5. Personal files (Workpapers are part of the schedules and should be filed with the record series.)
6. Commercially produced materials such as:

| | | |
|-------------|--------------------|------------------|
| Directories | Magazines | Reprints |
| Journals | Trade Publications | Vendor Brochures |

(This type of material is available through other sources.)

IRS RECORD RETENTION AGREEMENT

Georgia-Pacific has an agreement with the Internal Revenue Service (IRS) for automated data processing records. This agreement calls for the retention of specific data processing files for certain divisions.

Retention continues until the expiration of the statute of limitations for the IRS review of tax returns for the periods covered by the files.

The Controllers department communicates requirements to the divisions and coordinates the receipt, verification and storage of all IRS Record Retention tapes. The divisions subject to the IRS Record Retention Agreement supply control totals to the Controllers department on a monthly basis and submit magnetic tapes annually. The magnetic tapes are balanced to the control totals upon receipt and are retained in-house and off site for use by the IRS.

ELECTRONIC RECORDS

Electronic records contain machine-readable information. Sources of electronic records are computers and computer-like devices, scientific instrumentation, communication equipment, video recorders, audio recorders, etc. The retention schedules apply to all records, regardless of format.

Due to the increasing volume, completeness over non-electronic counterparts, and uniqueness of information, the electronic record is increasingly important to all operations. Steps should be taken to eliminate redundant electronic and non-electronic information, to purge obsolete information, and to control creation and maintenance of information.

Electronic record retrieval is dependent on specific hardware and/or software, the stability of the electronic media storage, and organization. Retrieval is required throughout the retention period. These records require special storage due to their vulnerability to loss or damage and special security. Storage procedures should include logical sequencing to permit easy retrieval.

Electronic records require regular backups that should be stored off site at least weekly. Off site backup media should be rotated, always keeping one backup off site. Also, backups should be labeled adequately both internally and externally

As with all records, only authorized personnel should access electronic media and procedures for controlling and tracking the stored media should be implemented. Also, an inventory of the records should be maintained.

APPROVAL OF RECORD RETENTION SCHEDULES

The Records Management department works with the Department Manager or Records Representative to draft record retention schedules. These schedules takes into account the department's needs as well as the Master Retention Schedule. The final schedule is then reviewed and approved by the Department Manager (departmental schedules only), the Records Manager and the Records Task Force - composed of representatives from the Audit, Controllers, Information Resources, Law and Tax departments.

The Task Force approves all schedules and schedule revisions.

1.8 LIST OF EXCEPTIONS

The List of Exceptions identifies records that must be kept beyond the period stated in the retention schedule. The List includes records pertinent to any litigation, audit or investigation in which the company is involved and specifies the extended retention period and the division/location to which the exception applies. Special controls must be instituted to ensure access to the records during the period they are on the active List.

THIS LIST IS AVAILABLE TO ALL EMPLOYEES

A RECORD RETENTION EXCEPTION (GP 11777) form is to the Controllers, Law and Tax departments for the formal placement of records on the List. The Records Manager, working with these departments, reviews the List of Exceptions annually and incorporates additions, modifications, extensions or deletions on the EXCEPTION form to reflect court orders, legal discoveries or other retention requirements. Following this procedure a new List of Exceptions is issued.

Any clarification of listed records should be made through the divisional legal counsel.

1.9 VITAL RECORDS

DEFINITION

Vital records are those essential to continuing or reestablishing operations and/or protecting rights, interests or investments of the company, its shareholders and employees in the event of a disaster. Disasters, both manmade and natural, include water damage, fire, theft, vandalism, loss, inclement weather, etc.

Each operation should identify vital records and provide a method of protection.

OBJECTIVE

The objective of this program is to ensure vital records are protected in order to:

1. Avoid significant money loss or other negative effects,
2. Reestablish essential functions, and
3. *Reconstruct necessary records.*

SCOPE OF THE PROGRAM

Only those records clearly *ESSENTIAL* for resuming company functions warrant the vital record designation. "Nice to have," "might be needed" and records of archival or historical value are not within the scope of the vital record classification.

Normally, less than 5 percent of all records are considered vital. Of these, most are protected through normal dispersal or in another routine manner.

Protecting unneeded records increases costs and adds significantly to the complexities of maintaining an effective program. Protecting too few records compromises the system's purpose and involves unnecessary risk.

Key to the selection of vital records is:

1. Knowing and understanding a department's responsibility in fulfilling its corporate function;
2. Recognizing which functional responsibilities are vital to the corporate interest; and
3. Knowing which records will be essential to reestablishing vital corporate functions.

IDENTIFYING VITAL RECORDS

The record categories listed below are considered vital. This does not imply, however, that every type of record in each category is vital. It also does not mean that all departments that maintain records within these categories have the official, vital copy. Whether or not a record is vital depends on the functional responsibilities of a particular department or office in relation to other Georgia-Pacific departments, as well as the purpose of the records concerned in fulfilling the department's responsibilities.

Records are vital if they:

1. Reestablish or maintain the company's legal identity
2. Identify assets (via inventories and properties)
3. Identify depositories of cash and securities
4. Identify insurance held
5. Reestablish data processing operations
6. Substantiate receivables
7. Verify liabilities
8. Identify shareholders
9. Identify current contracts
10. Determine accounts payable
11. Determine tax liability
12. Verify employee benefits and claims and
13. Reestablish facilities and processes

In some cases, several departments will have the same ESSENTIAL records fulfilling the same purpose. For instance, the same General Ledgers may be required to determine inventories, properties, tax liabilities and other vital information.

METHODS OF PROTECTION

Protection methods include dispersal through normal duplication and distribution procedures, documents held by reliable outside agencies, vaulting and planned dispersion.

BUILT-IN DISPERSAL

In the normal course of business, multiple copies of documents often are routed throughout the company. When this is the case, the receiving offices are generally located far enough apart to eliminate the possibility of a disaster destroying all copies of the document. Special record protection normally is not required, provided these offices are following established record retention procedures. In the case of vital records, however, the Office of Record is responsible for ensuring proper retention.

OUTSIDE DISPERSAL

Outside agencies such as government agencies, banks, insurance companies, unions, legal firms, contracting firms and similar organizations accumulate records that correspond to those held by Georgia-Pacific.

Outside dispersal may or may not meet protection requirements, depending on the nature of the document. If protection is of mutual interest to Georgia-Pacific and the outside agency, then outside dispersal may be considered adequate. If there are possible conflicting interests, however, Georgia-Pacific should maintain its own records to substantiate claims in the event of a disaster.

Even if dispersal to an outside agency is considered adequate protection, the Office of Record should keep lists identifying those records and their location.

VAULT STORAGE

In some cases, vault storage is the best protection for vital records. Off site storage is the preferred method and is considered adequate for qualified records.

PLANNED DISPERSAL

When documents are not adequately protected by other means, planned dispersal is an alternative. This method refers to storing duplicate records at another Georgia-Pacific facility, a disaster recovery facility or at a specially designed vital record storage facility.

Once the site has been designated, operating procedures are implemented to collect duplicate records daily or at planned intervals, depending on protection requirements. Duplicate records may include:

- Paper copies
- Microfilm / Microfiche
- Cassette or videotape
- Magnetic tape or other electronic media

Beyond legal and tax requirements, information is stored so it can be **found**. The most common way to store information is to use a FILING SYSTEM, one that reflects how people use the records. Office files are the collection points of current, active records.

A filing system is more than a single file folder. It is the memory of the company and should remain uncluttered. Logical filing systems ensure the availability of information by remaining constant through personnel and organizational changes. They guarantee simple retrieval and economical use of equipment and supplies.

A standard system of file practices is recommended to promote efficient and consistent methods for handling records. The use of standard methods, supplies and equipment reduces the cost of maintaining records in offices as well as in semi-active or inactive storage.

2.1 TYPES OF FILES

Records filed by function can be grouped into four general categories:

TRANSACTION

GENERAL ADMINISTRATIVE / SUBJECT FILES

PROJECT OR CASE

TECHNICAL REFERENCE

Transaction: Transaction files, such as invoices, purchase orders, budgets, recurring reports and canceled checks, make up the majority of the company's records. The department known as the Office of Record maintains these files. They usually are arranged alphabetically, numerically or chronologically, and are filed separately because of their volume.

General Administrative Subject Files: These records reflect the general administration of the entire corporation. They include company-wide announcements and bulletins, as well as administrative matters related to specific department transactions, such as budgets, invoices and purchase orders. Because these records relate to general functions within Georgia-Pacific, the company has adopted a Uniform File Classification System (UFGS) to streamline file classification and to identify related records.

Project/Case: These records document the operation or function of individual departments related to a project, person or activity from beginning to end. They include legal case files, construction projects and personnel files. Project/case records are filed with the General Administrative files unless the number of documents warrants filing them separately. These documents may cover one or more subjects and are closed when the project or case is completed.

Reference File: Reference files contain technical material, such as reports, vendor catalogs, technical manuals, magazines and textbooks, which originated outside the company. Reference files are NOT RECORDS of the company, and the department has exclusive responsibility for them. These files are included on the Retention Schedule as they are retained while useful in the department, then destroyed. A publishing company, library or outside manufacturer will retain the information for a longer time if referencing is necessary.

To classify a file in one of these categories, consider its function. For example:

Budgets

Accounting Department: Retains the official copy of all company budgets including reports, correspondence, variances, etc.

Classification: Project/Case Files

Other Departments: Retain a copy of their budget filed under Finance & Accounting (FIN) in the UFCS.

Classification: General Administrative Subject File

Invoices

Accounting Department: Is the Office of Record (has the official copy) of most of the company invoices.

Classification: Transaction

Other Departments: Retain a copy of their department's invoices under the major classification of Finance & Accounting (FIN) in UFCS.

Classification: General Administrative Subject Files

2.1.1 METHODS OF FILING

All manual filing systems are arranged by two basic methods:

- 1) Alphabetic 2) Numeric

Each record series has a logical order, and the filing method selected depends on what is most frequently referenced about these documents. For example, personnel files are filed alphabetically by employee name. The method selected should permit ease of filing and retrieval.

Other typical filing methods include:

Alphabetical:

Uses the name of a person, company, etc. as the point of reference. An alphabetical arrangement is the most common filing method because it is flexible and easily expanded.

Numerical:

Based on a number as the point of reference.

Chronological:

A date is the reference point in this system. Tickler or suspense files are the most common types. As records requiring future actions are received, they are filed according to the date the action is required. A chronological file facilitates action, but limits reference capabilities.

Geographical:

This method is based on a location (city, state, branch, etc.,) as the point of reference.

Subject:

Related information is organized by subject categories.

Dictionary order arranges subjects alphabetically. It is simple to set up, but in a large filing system there is no logical connection between one subject and another.

An **Encyclopedic Arrangement** classifies subjects by major function. Files are located by the primary subject, which leads to the specific subgroups. The use of the Uniform File Classification System (UFCS) for the General Administrative Subject is an example of an encyclopedic arrangement. This method has been recommended because it limits file searches to a small logical area, and it keeps similar records grouped for easy reference and retention.

Case/Project Filing:

Sometimes it is necessary to bring together a variety of documents concerning a specific project, person or activity, such as personnel, public relations, engineering project or litigation records. These files remain active until the project, case or issue has been completed.

2.2 **FILING SUPPLIES**

Traditional filing supplies include folders, guides, tabs, labels and cabinets. The position, size and color of these supplies are important and should be clearly visible. These supplies also are applicable to other record formats.

FILE GUIDES

File guides are usually pressboard or attached to a hanging/suspension folder, and divide drawers into sections to assist in retrieval. Tabs are extensions at the top edge or side of a guide or folder, and serve as indicators of the material filed behind them. Since most individuals read left to right, file guides should be placed in the left position on the pressboard or hanging/suspension folder.

Major headings are placed on guides in the first position; subheadings are placed on the second and third position guides.

Hanging/suspension folders are the most common of file guides, and file folders are placed inside them. The labels on hanging folders should be general, with file folder labels more specific.

When sending inactive records to storage, only place the file folder in the record storage box, as the hanging folders can be reused. As an example, note that a hanging folder label is general and can be used for monthly Incident Reports in any year. The file folder label is for a specific month and year.

FILE FOLDERS

Folders are used to store paper records. They come in two sizes - letter and legal - with straight edges or one of five different sized tab cuts (1/2, 1/3, 1/5, & 2/5).

The Uniform File Classification System recommends using 1/3 cut letter-size folders with the tab in the right side position. This straight-line arrangement of files is orderly, easy to read and presents files with less visual confusion than does a staggered arrangement. It also is useful both for shelf filing and lateral or vertical filing cabinets.

The average file folder will hold 75 sheets of paper. To prevent overcrowding "score" the bottom. Using this method, file folders can be expanded up to one inch without folding or bending the documents.

FILE FOLDER LABELS

Labels should be used on all folder tabs and guides to permit easy access. Guides or hanging file labels indicate where each record series begins and ends. Uniform labels for individual record series should be one style and color, and all labels should be typed from the left edge in the same position on successive labels.

Pressure sensitive labels with colored borders are recommended. They can hold up to three typed lines of description.

If using the UFCS, labels should show the alphabetic prefix of the primary classification. For example, use FIN for finance and accounting. The first line is in capital letters and begins two spaces from the left edge of the label. The second and third lines are typed in upper and lower case letters using a block format. No punctuation is necessary.

FIN PAYROLL
Change of Status

To make record identification easier, use the following yearly color cycle.

1998 **Blue**
1999 **Green**
2000
2001 **Purple**
2002 **Orange**

The cycle is repeated every five years.

Permanent files are identified with red striped labels, which include the year. Records that need to be cross-referenced have black striped labels.

RED Permanent
BLACK Cross Reference

2.3 CRITERIA FOR EQUIPMENT (cabinets, drawers, etc.)SELECTION

Filing equipment should allow the most efficient data retrieval at the lowest cost using the least amount of office equipment.

Accessibility - Filing equipment should offer quick and easy access to users, be located near workstations and allow access to several people simultaneously.

Cost - After identifying record system requirements, select the most economical equipment, comparing the cost of equipment in terms of the cost per inch of actual filing space.

Space Utilization - Office space is a recurring and increasing cost, so filing equipment should be compact.

Security - If security is a consideration, locks on filing equipment will only deter the curious. Limiting access to a filing area is the best and most economical security measure.

Mobility - Since offices move, filing equipment should have a degree of mobility to allow recycling and use of equipment in more than one office. Standardized equipment increases this possibility.

2.4 MICROFILM

The most economical form of record storage is microfilm. Microfilmed records can save up to 98 percent of space occupied when records are kept on paper. Data on film is accessible and easily referenced. Duplicate copies of microfilm can be stored off site to improve security. Computer printouts can be produced with COM (Computer Output Microfilm) faster and more economically.

2.5 FILE IMPROVEMENT

FILE REVIEW

Scheduled removal of semi-active or inactive records from office files to storage is a sound practice for a systematic records program. All files should be reviewed and purged at least once a year. The first and best method of review is to take an objective approach in deciding what material should be in active files. With good file organization, the review procedure is minimal.

OFFICIAL FILES

Official department files are NOT to be kept in an employee's desk drawer. Desk filing limits access by other users, and makes it difficult to apply records management controls. Desk filing should be restricted to personal work papers.

CURBING FILE EXPANSION

The most important aspect of controlling file growth is knowing what NOT to keep. Not all paperwork received by an office has reference value.

Before filing ANYTHING, consider these questions:

Has this record (report, publication, etc.) served its purpose?

Is follow-up unnecessary?

Is someone keeping the original?

If the answer to these questions is YES, don't file it. If it is of no future value, discard it.

2.6 READING / CORRESPONDENCE / CHRONOLOGICAL FILES

Reading files are duplicate copies of correspondence arranged by date. These files are valuable for quick reference, but only for a short time. Beyond the current year, it becomes too difficult to locate a specific letter by date.

Typically, reading files only contain copies of letters and have no backup documentation. Because these files are incomplete, they could become a liability to the company. Letters arranged by date should be

retained only during the year they are written plus one additional year. Other copies of the correspondence should be filed with the appropriate claim, invoice, case, freight bill, contract or other record.

These files are NOT eligible for storage in the Records Center.

2.7 DUPLICATES / COPIES

Duplicates or extra copies should not be filed. In special situations extra copies of a record series are retained, such as when offices of the same department are in separate buildings. However, in these situations, the custodial responsibility should be properly established in the retention schedule.

2.8 SHORT-TERM FILING

Many external papers, brochures and newsletters are only of short-term reference value and do not merit filing in a department's central file. For temporary use, establish one of these hold-and-review files.

TICKLER SYSTEM

Items requiring future action should be filed in a 31-day Tickler File. The material is reviewed and handled daily. Longer tickler files of 60 or 90 days may be set up as needed. (See Section 2.1.1).

TRANSITORY RECORDS

Some records, such as newsletters, company bulletins, appointment calendars or diaries, publication requests or notes, do not require follow-up, but are needed for reference purposes.

These records should be kept for one year at most. They are not filed in the department's central file nor are they eligible for storage in the record storage area.

2.9 FILE CUTOFF

File cutoff is the procedure for discontinuing filing in one set of folders and establishing new ones. Unless these procedures are followed, it is virtually impossible to implement records retention schedules.

Cut off old files in December and establish new ones in January to coincide with the fiscal year. Establish new folders only for subjects that accumulated five or more papers in the previous year. Otherwise, use the next higher level of classification.

Case or project files are closed at the conclusion of the case or project rather than at the end of the fiscal year. Making new file folders and retiring infrequently used folders, however, is a good practice.

2.10 PREPARING FOR FILING

- 1) Remove rubber bands, paper clips, binder clips and other temporary fasteners from the documents. If necessary, use staples in the upper left-hand corner to hold material together.
- 2) Make sure the file is complete.

- 3) Mend any torn or frayed documents with transparent tape.
- 4) Destroy all duplicate copies.

2.11 PLACING RECORDS IN FILES

Put the most recent records on top. Place the top of the sheet toward the left of the file drawer so folder contents can be read like a book. Make sure records are completely within folders to avoid damage and keep labels visible. Do not fasten records to the folder unless the file is large and is used frequently. Be careful not to replace official copies in folders with working or supplementary copies, as retention periods may be different.

2.12 CHARGE-OUT CARDS

To control file usage, place charge-out cards with user's name, date and title of record in place of the removed file. When the material is returned, mark the information off the charge-out card and remove it from the file drawer.

2.13 CROSS-REFERENCING

Cross-referencing is necessary when information can be filed in more than one place in a classification system. It directs the user from a possible classification to where the record actually is filed.

Cross-referencing can be time consuming and should be used judiciously.

Cross-referencing should be done on black file folder labels.

2.14 RULES FOR ALPHABETICAL FILING

The telephone book provides one of the best guides for alphabetic filing. It uses a unit by unit method in which every word, abbreviation and initial is considered as a separate unit. Some of the basic rules follow:

- 1) Alphabetize names by comparing the first units letter by letter. If they are the same, consider the second unit and so on until the names can be alphabetized.

| NAME | UNIT 1 | UNIT 2 | UNIT 3 |
|------|--------|--------|--------|
| R | R | | |

| | | | |
|--------------|-----|------|-----|
| Red Rock | Red | Rock | |
| Red Rock Inn | Red | Rock | Inn |

2) Ignore the articles "a, an, the," unless they are a distinctive part of a name.

3) Ignore "and" in a title. Always use "&" on labels.

4) Spell out abbreviated names for companies and individuals.

5) Consider hyphenated parts of a name as one unit.

| | | |
|-------------------|-------------|-------------|
| C.T. Carlin-Polk | Carlin-Polk | C.T. |
| Jean-Claude Savoy | Savoy | Jean-Claude |

6) Treat each part of an individual's name as a separate unit in this order: last name, first name or initial, middle name or initial (if any).

| | | | |
|-------------------|---------|--------|--------|
| Jenkins | Jenkins | | |
| M. Edward Johns | Johns | M. | Edward |
| Dan Johnson | Johnson | Dan | |
| Daniel L. Johnson | Johnson | Daniel | L. |
| Daniel R. Johnson | Johnson | Daniel | R. |
| T.J. Jones | Jones | T. | J. |
| Thomas R. Jones | Jones | Thomas | R. |

7) Prefixes before last names (D', d', del, de la, Mac, Mc, Van and others) are considered inseparable parts of the name, and such records should be filed in strict alphabetical sequence.

| | | | |
|---------------------|------------|-------|--------|
| Jose Delacruz | Delacruz | Jose | |
| Juan D. DeLaCuesta | DeLaCuesta | Juan | D. |
| James Edward Delano | Delano | James | Edward |
| Mike MacIntosh | MacIntosh | Mike | |
| Mavis May MackMack | Mavis | May | |
| A. Frank McDonald | McDonald | A. | Frank |

8) Ignore seniority terms (Sr., Jr., III., 2d, etc.), professional or academic degrees (CPA, MD or Ph.D.) or any other designation following a name.

| | | | |
|---------------------|---------|--------|----|
| Andrew James | James | Andrew | |
| Andrew L. James Jr. | James | Andrew | L. |
| Beth Jamison, M.D. | Jamison | Beth | |

9) Treat single letters that are not abbreviations as separate units, whether or not they are separated by spaces.

| | | | | |
|-------------|---|----|---|--------|
| AJB | A | J | B | |
| AJB Stores | A | J | B | Stores |
| A to Z Mart | A | to | Z | Mart |

| | | |
|--------------|--------|----------|
| A-Z Trailers | A-Z | Trailers |
| M-Mart | M-Mart | |

2.15 UNIFORM FILE CLASSIFICATION SYSTEM

The Uniform File Classification System (UFCS) provides a logical arrangement for the general administrative subject files throughout Georgia-Pacific.

WHY HAVE A FILE CLASSIFICATION SYSTEM?

A standard filing system based on a language/vocabulary common to all departments greatly simplifies the filing process. The objective of the UFCS is to index Georgia-Pacific's files and to serve as a basis for filing any type of company record. The UFCS is easy to learn, and its company-wide use assures that departments and divisions classify, organize and maintain their files in a similar manner. In addition, the file classification system stays in place through staff turnover and reorganizations.

WHAT DOES UNIFORM FILE CLASSIFICATION DO?

Uniform classification provides guidelines for filing current and future records. The classification outline arranges records into primary categories representing significant corporate activities. These primary classifications can be subdivided as needed.

WHAT RECORDS ARE FILED UNDER THE UFCS?

The UFCS applies to correspondence, reports, bulletins, brochures and any other material that contains information pertaining to Georgia-Pacific's organization, policies, systems, procedures, projects and other management activities. The system also includes documents of specific interest to individual departments, such as budgets and invoices.

The UFCS excludes transaction files, such as copies of checks, vouchers or purchase orders, because they do not present filing or retrieval problems. These documents are filed by record series title and arranged in alphabetical or numerical order.

Some small project/case files fall under the UFCS. Large project files, however, should be classified by record series title because of their size.

ALPHABETICAL V. FUNCTIONAL FILING

The UFCS arranges the General Administrative Subject File documents into functional groups, with like files grouped together, rather than in straight alphabetic sequence. To clarify this procedure, the following list of trees is filed both alphabetically and functionally.

Alphabetically

Cedar
Douglas Fir
Fir
Hardwoods
Jack Pine
Live Oak
Loblolly Pine

Functionally

Hardwoods
Oak
Live Oak
Pin Oak
Sweetgum
Sycamore
Softwoods

| | |
|-----------|---------------|
| Oak | Cedar |
| Pin Oak | Fir |
| Pine | Douglas Fir |
| Redwood | Pine |
| Softwoods | Jack Pine |
| Sweetgum | Loblolly Pine |
| Sycamore | Redwood |

Notice how easy it is to locate hardwood trees filed functionally.

Again, the reason for a UFCS is to have files set up in a similar manner and assigned like terminology throughout the company. Not every department will file all documents in the same place. Determining document location depends on the function of the document within the department.

HOW TO USE THE UFCS FOR GENERAL ADMINISTRATIVE SUBJECT FILES

The key to classifying records is to determine how they will be recalled. After identifying the subject:

Refer to the primary classifications listed on the following pages and choose the primary category that best describes your records.

Select the appropriate second and third level of classification, using the relative index if needed.

If necessary, prepare new file folder labels as described in previous sections.

Code / Prepare the material for filing:

Write the primary classification prefix in the upper right-hand corner along with the second and third levels of classification.

Bring files forward when material from the previous year is pertinent in the current year. This requires taking the material out of the old file folder and placing it in the new file. Sometimes bringing the entire file forward is necessary.

2.16 LIST OF UNIFORM FILE CLASSIFICATIONS

These primary categories form the framework on which files should be established in Georgia-Pacific's Uniform File Classification System:

| ABBREVIATION | CLASSIFICATION |
|--------------|---|
| ADM | ADMINISTRATIVE |
| CRP | CORPORATE |
| ENG | ENGINEERING |
| FIN | FINANCE & ACCOUNTING |
| GOV | GOVERNMENT RELATIONS |
| HRS | HUMAN RESOURCES |
| INS | INSURANCE |
| LEG | LEGAL |
| LIT | LITIGATION |
| MFG | MANUFACTURING, PRODUCTION & ENVIRONMENTAL |

| | |
|-----|----------------------------------|
| ORG | ORGANIZATIONS/ASSOCIATIONS |
| POL | POLICIES & PROCEDURES |
| PTY | PROPERTY MANAGEMENT |
| PUB | PUBLIC RELATIONS |
| PUR | PURCHASING |
| REF | REFERENCE |
| R&D | RESEARCH & DEVELOPMENT |
| SLS | SALES & MARKETING |
| SUB | SUBSIDIARIES |
| SYS | SYSTEMS & INFORMATION MANAGEMENT |

| | |
|-----|--|
| TAX | TAX |
| TRF | TRAFFIC, TRANSPORTATION & DISTRIBUTION |

Only these primary classifications can be used. A list of the subdivisions within the primary categories is on the following pages. These are suggested subgroups, as each department will create subdivisions based on its needs.

ADMINISTRATIVE (ADM)

Records and correspondence relating to the daily, internal office management of Georgia-Pacific, including telephone communication, equipment, forms, mail/postal service, records management, security, travel and similar office support subjects.

Correspondence/Reading Files

Forms

 Obsolete Forms

 Order History

Mail/Postal Service

 Postage Meter

 Registered and Certified Mail

Records Management

 Destruction Records

Security

 Identification Badges

 Incident Reports

 Lost and Found

Supplies

 Inventories

Telephone Communications

 Telephone Charge Summaries

 Telephone Directory

 Telephone Installation

 Telex/Cables/Facsimile/TWX

Travel

CORPORATE (CRP)

Records and correspondence pertaining to the legal identity and business of Georgia-Pacific and its subsidiaries, including annual reports, certificates of incorporation, charters, constitution and by-laws, board of directors and officers, acquisitions / divestitures / mergers / reorganizations, agreements, seals, corporate structure and responsibilities, stock and shareholder records, and other similar subjects.

Acquisitions/Divestitures/Mergers/Reorganizations**Board of Directors**

- Correspondence

- Minutes

- Resolutions

Certificates of Incorporation**Charter****Constitution and By-Laws****Corporate Committees**

- Executive

- Operating Policy

Corporate Seal**Organization**

- Charts

- Position Responsibilities/Descriptions

Stock and Shareholders

- Annual Meeting - Minutes

- Annual Report

- Proxy Statements (Powers of Attorney)

- Securities and Exchange Commission Filing

 - Form 8-K

 - Forms 10K, 10Q

 - Registration Statement S-1

 - Schedule 13E-4

 - Securities Issuance

Shareholders and Shareholder Communications

- Correspondence (by individual)

- Lost Certificates

- Shareholder List

Stock

- Applications

- Bonus Plans

- Certificates, Canceled

- Dividends

- Listings/Exchanges

- Offers to Purchase Preferred Stock

- Transfer Agents

- Transfers

- Warrants

ENGINEERING (ENG)

Records and correspondence associated with the design, development and testing of equipment at the corporate and local levels. See also manufacturing engineering.

Design Data

Drawings / Blueprints

Equipment

- Calibrations

- Evaluations

- Inspections

- Lists

- Manuals

- Parts Lists

- Repair and Maintenance

- Specifications

Plant Design

Process Control Flow Charts

Projects

Technical Notebooks

FINANCE & ACCOUNTING (FIN)

Records and correspondence relating to the accounting, budgeting and banking functions of the company, including statements, reports and work papers of accounting systems, financial reports, payroll, credit, treasury services, audits and similar subjects.

Accounts Payable

Employee Expense Reports

Accounts Receivable

Aged Trial Balance

Cash Receipts

Deductions from Remittances (DFRs)

Remittance Advices

Audit

External

Internal

Budget & Expense Analysis

Authorization for Expenditure (AFE)

Capital Expenditure Report

Departmental Cost Statements

Proformas

Chart of Accounts

Credit / Collection Files

Financial Analysis

Financial Reports

Financial Statements

Consolidating Trial Balance

Profit and Loss Statements

FINANCE & ACCOUNTING (FIN)

Inventories

- Interim Month-end
- Last Physical
- Year-end

Journal Vouchers

- Inter/Intracompany Accounting Memo Vouchers
- Voucher Registers

Ledgers

- General
- Property
- Sub-ledgers

Payroll

- Change of Status
- Employee Earnings Records*
- Garnishments
- Payroll Checks, Canceled
- Payroll Register
- Payroll Taxes & Reports to Government
- State Unemployment Insurance (SUI)
- Time Cards
- W-2s
- W-4 Updates

Timber Accounting

Treasury Services

- Bank Accounts
 - Check Registers
 - Checks, Canceled
 - Deposit Slips
 - Statements and Reconciliations

Bank Loans

Bonds

Cash Management

Dividends/Investments

- Interest on Capital

G-P Loans

Royalties

GOVERNMENT RELATIONS (GOV)

Records and correspondence pertaining to the effect on Georgia-Pacific of federal, state, local and foreign governments and agencies, including information on legislation and individual regulations.

Agency

- Federal
- International
- State and Local

Congressional Contacts

Legislation

- Committees
- Enacted
- Proposed

Permits

Regulations

- Amendments

HUMAN RESOURCES (HR)

Information and correspondence associated with personnel and hiring practices, including applicants, active employees, medical records, group benefits, equal employment opportunities, safety and workers' compensation, labor and other similar subjects.

Employee Benefits

- Employee Stock Purchase Plan
- Retirement and Pension Plan
- Stock Bonus Plan
- Stock Option Plan

Equal Employment Opportunity

- Affirmative Action Plan
- EEO Annual Report

Health Club**Labor Relations**

- Collective Bargaining Agreement*
- Complaint/Grievance Report

Medical Records

- Audiometric Test Report
- Exposure Measurements (Noise)
- Leave of Absence, Medical
- Monitoring Records (Asbestos / Vinyl Chloride)
- Physical, Pre-employment

Personnel Records (Filed by individual name as a separate record series)

- Application
- Awards/Merits/Certification
- Demotions/Promotions/Transfers
- Disciplinary Action and Warnings
- Educational Assistance
- Employment Eligibility Verification, Form I-9
- Leave of Absence, Personal
- Military Service
- Performance Appraisal
- Reprimands
- Termination Notice

Recruitment and Staffing

- Application Flow Log
- Employment Application Flow and Hire Log
- Job Advertisement and Postings
- Job Descriptions
- Job Order
- Job Tax Credit Certification
- Promotion and Hire Log
- Termination Log
- Tests, Test Results, Test Keys and Validations

Safety and Workers' Compensation

- Claim Files
- Disability Files
- Exposure Reports
- Occupational Accidents, OSHA 200
- Unemployment Compensation

Training and Orientation

- Training Material and Log of Attendees

INSURANCE (INS)

Records and correspondence relating to company insurance, including agents and brokers, claims, policies, certificates, reports, surveys and studies.

Agents and Brokers

Enrollment Cards

Claims (by type)

Policies and Certificates (by type)

Reports, Surveys and Studies

LEGAL (LEG)

Records and correspondence pertaining to legal matters, including agreements and contracts, outside counsel, patents, trademarks, licenses, claims and similar subjects. Excludes leases and deeds filed under Property Management and actions by and against the corporation filed under Litigation.

Agreements

Briefs

Business Licenses

Claims

Claims, Release

Contracts

Copyrights

Deeds of Trust

Fidelity Bonds of Employees

Forms and Standard Clauses

Franchises

Leases

Liquidations

Mortgages

Outside Counsel List

Patents

Promissory Notes Payable, Copies

Promissory Notes Receivable, Copies

Royalty Records

Trademark and Registration Applications

LITIGATION (LIT)

Any records or correspondence relating to legal action by and against Georgia-Pacific, including court documents, antitrust, arbitration, discrimination, grievances, product liability, claims, substitutions, patent and trademark infringements, as well as actions involving advertising, equipment or copyright.

Client Papers (background information and correspondence)

Discovery

Depositions

Documents and Evidence

Interrogatories

Motions

Notes, Research and Memorandum of Law

Pleadings

MANUFACTURING, PRODUCTION & ENVIRONMENTAL (MFG)

Records and correspondence associated with the manufacture of Georgia-Pacific's products, including energy consumption, environmental quality, testing new and improved products, quality control and production.

Energy

Energy Reports

Fuel Usage

Environmental Quality

Air

Hazardous Waste

Land

Water

Formulas

Inspections

Operations Reports

Packaging

Patterns and Specifications

Product Quality

Production Reports

Quality Control Reports

Raw Material Specifications

Reports

Shop / Work Orders

Technical Data

Testing

ORGANIZATIONS / ASSOCIATIONS (ORG)

Records and correspondence relating to associations, conference groups, foundations, institutions, organizations, societies and universities to which Georgia-Pacific employees belong or with which the company is affiliated. These organizations are filed in alphabetical order and may be subdivided as follows:

Agenda/Meetings/Minutes

Codes and Standards

Committees

Newsletters

Projects

Reports and Studies

POLICIES & PROCEDURES (POL)

Any directives or policies and procedures issued by Georgia-Pacific and individual departments, including the operating policy, purchasing procedures manual and human resources procedures.

- Administration
- Corporate
- Engineering
- Finance and Accounting
- Government Relations
- Human Resources
- Insurance
- Legal
- Litigation
- Manufacturing and Production
 - Product Manufacturing Instructions
- Product Management
- Public Relations
- Purchasing
- Sales and Marketing
- Systems and Information Management
- Tax
- Traffic, Transportation and Distribution

PROPERTY MANAGEMENT (PTY)

Records and correspondence related to the construction and management of plants, distribution centers, offices and other Georgia-Pacific facilities, including the management of owned lands and leased property.

- Construction
 - Building Permits
 - Plans
 - Sites
 - Specifications
 - Studies / Investigations
- Facilities
 - Appraisals/Surveys
 - Facility Maintenance
 - Inspections
 - Space Allocations
 - Zoning
- Land Journal Books
- Land Management
 - Abstracts
 - Deeds
 - Easements
 - Maps
 - Right-of-Way
 - Title Policies
- Leases
 - Equipment
 - Land
 - Office Buildings

PUBLIC & COMMUNITY RELATIONS (PUB)

Any information and correspondence associated with efforts to enhance Georgia-Pacific's public image, including publications, brochures, community relations, presentations, articles, photos, press releases and similar publicity documents.

- Biographies
- Brochures - Company
- Clippings
- Community Projects
- Exhibits
- Mailing List, Investor Relations
- Media Relations
- News Releases
- Photographers / Photographs
- PR Firms
- Publications, In-house
- Speeches / Articles
- Sponsorship Programs

PURCHASING (PUR)

Records and correspondence encompassing buying supplies, raw materials, furnishings and equipment necessary to conduct the company's business.

- Acknowledgment of Orders
- Bid Quotations
- Material Releases
- Price Lists and Quotations
- Purchase Orders
- Requisitions
- Specifications
- Vendor Catalogs

REFERENCE (REF)

Reference files contain general reference material of interest to the company, but are not considered a part of Georgia-Pacific's official records. These files include codes and standards, pamphlets, brochures and technical papers.

RESEARCH & DEVELOPMENT (R&D)

Information associated with the research and development of new and improved products.

- Analytical Methods
- Lab Notebooks
- Products
- Projects and Project Reports
- Technical Reports

SALES & MARKETING (SLS)

Records and correspondence pertaining to product sales, advertisement and promotion, market research and analysis, and competitor capabilities and services.

Advertisement (Copy)

Drawing/Artwork/Layout/Clipping/Proof/Photograph etc.

Advertisement Substantiation

Agreement, Customer

Claims, Product Liability

Claims, Warranty

Competitive Discounts

Contract, Advertising (Copy)

Contract, Sales (Copy)

Customer Files

Invoice Register

Mailing List, Customers

Market Research/Surveys

Marketing Programs

Publications

Videos

News Releases

Price Lists and Quotations

Product Analysis

Product Guides

Project / Campaign

Sales Analysis

Sales Invoices

Acknowledgments/Confirmations

Purchase Orders

Shipping Documents

Sales Order Files

Salesmen Activity Reports

Warranties

SUBSIDIARIES & JOINT VENTURES (SUB)

Any information and correspondence relating to subsidiaries and joint ventures, including their establishment, ongoing management and administrative functions. Use the file categories listed in the Uniform Classification System.

National Management, Inc.

Administration

Corporate

Finance and Accounting

Traffic, Transportation and Distribution

SYSTEMS & INFORMATION MANAGEMENT (SYS)

- Records and correspondence relating to electronic data processing operations, including system development, operating procedures, software and equipment.

Computer Operations

Equipment

Maintenance

Projects

Reports

Software

Company-Developed

Leased

Purchased

System Development

Telecommunication

TAX (TAX)

Records and correspondence documenting Georgia-Pacific's tax payments, such as returns, supporting documents and workpapers.

Appeals

Audit Reports

Federal

Foreign

State

Corporate Tax

Excise Tax

Franchise Tax

Income Tax Returns and Schedules

Federal

Foreign

Local

State

Property Tax

Sales and Use Tax

Timber Tax

Withholding Tax Certificates

TRAFFIC, TRANSPORTATION & DISTRIBUTION (TRF)

Records and correspondence tracking the movement of products and other goods by air, rail, ship or truck, including export/import, household moves, tariffs, rates, receiving and billing, vehicle management and other similar subjects.

Aircraft - Operation and Maintenance

Automobile

Accident Reports

Company Vehicle Expense Detail (GP-17)

Operation and Maintenance

Transfer and Sale

Claims, Damage

Investigations

Settlements

Claims, Duty Drawback

Freight Bills and Statements

Household Moves / Relocations

Ship - Operation and Maintenance

Shipment and Delivery

Bills of Lading

Manifests

Shipping Instructions

Tonnage Reports

Transportation Rate Schedules

Transportation Routing Schedules

Truck Fleet - Operation and Maintenance

APPLICATION OF UFCS

A department might set up files organized by subject using the UFCS as follows:

| | |
|-----|--|
| ADM | ADMINISTRATIVE Correspondence/Reading Files Forms |
| FIN | FINANCE & ACCOUNTING Accounts Payable Accounts Receivable Property Ledger Treasury Services Bank Reconciliation |
| ORG | ORGANIZATION/ASSOCIATIONS American Bar Association |
| PUR | PURCHASING Purchase Orders |

The purpose of the Records Management Retention Guidelines is more than simple record retention. These guidelines also comprise record retrieval, transfer, storage and destruction during the useful life of the record.

The basic file units discussed in Section 2.0 were record series. Just as record series are the building blocks of the Uniform File Classification System, they also are the backbone of record retention schedules. At Georgia-Pacific, records are filed, utilized, transferred to storage and disposed of as a series.

3.1 RECORDS MANAGEMENT DEPARTMENT

The Records Management Department stores inactive records with a vendor in a controlled storage area. These areas are designed for records that must be retained, but are not referenced frequently. These storage areas are organized for easy record retrieval, as well as for security and protection against loss or deterioration of information.

The purpose of records management is to:

Allow for the removal of inactive records from office file space;

Maximize space utilization by storing records economically and efficiently;

Keep business records secure and undamaged; and

Destroy obsolete records in the normal course of business according to the Record Retention Schedule.

The Records Management Department function is to:

Respond promptly to requests for stored information;

Comply with the operating procedures set forth in the *Records Management Manual*, including:

- Procedures for record transfer to storage,
- Procedures for retrieving requested records,
- Indexes of each stored record, and
- RECORD RETENTION FORMS identifying the content of each box;

Follow up on:

- Scheduled transfer of records to storage,
- Records checked out and not returned to storage, and
- Scheduled destruction of records;

Provide security and protective measures, and mitigate loss;

Provide a clean, orderly record storage environment.

3.2 RECORDS MANAGEMENT OPERATING PROCEDURES

In order to respond to all requests as efficiently as possible, the Records Management Department utilizes electronic mail, electronic forms, and voice messaging. In order to document your request, the Records Management Department suggests using electronic mail or forms.

SUPPLIES FOR RECORD STORAGE

The Record Retention Form (GP 00074) is available from the G-P Atlanta Supply Room. This form is used to prepare boxes of records for storage. A requisition for this form must be submitted.

BOXES

To maximize space utilization, a standard one-cubic-foot (12" x 15" x 10") carton with double-wall construction and handles is used for records storage. The box tops and bottoms can be ordered from the Atlanta Supply Room (Stock # 18-001 & 18-002).

MICROFILM BOXES

Boxes to store microfilm should be ordered from an office supply vendor.

AUTHORIZED RECORDS REPRESENTATIVE

Department Managers, Supervisors, or Controllers select authorized records representatives. *In order to maintain security, only the department's Records Representative, Alternate Representative or Supervisor is authorized to send records to storage or request records from storage.*

A Records Authorization (GP11234) form for each department is on file in the Records Management Department. This form lists each department's employees authorized to store and retrieve records. This list may also be viewed on the Records Representatives page on the Intranet. Changes to the department's records representative may be made by submitting a new form to the Records Management Department.

3.3 HOW TO READ A RECORD RETENTION SCHEDULE

The Master Schedule lists all record series for GP and is intended for **ALL** divisions, departments, and acquired interests. Below you will find terms and descriptions of what you may find on the Retention Schedules.

Series Number assigned each record series title. (Ex. 01-001)

Title Title of record series associated with sequence number. (Ex. Administrative)

Period Time frame for retaining record series. (Ex. 1 yr.)

Refers to the total number of years the records will be retained. The retention period is the current year/month plus the number of years/months specified. Abbreviations are defined on the following pages. The Schedules also contain special instructions about retention.

EXAMPLE 1:

If an employee terminates in 1999 and the retention period is 3 years after termination of employment, the personnel file would be retained from 2000 through 2002 and destroyed in January 2003 after making sure the record series is not on the List of Exceptions.

EXAMPLE 2:

If accounts payable documents are generated in 1990 and the retention period is TA (subject to retention in accordance with the Tax Audit), the accounts payable documents would be retained until the federal income tax audit for 1990 ends. Completion of Tax Audits is announced in the List of Exceptions under Tax Audit.

When any record reaches the end of its retention period, the List of Exceptions should be consulted to make sure the retention period has not been extended. If the record is not included in the List of Exceptions, the record should be destroyed.

Office Lists the departments with copies of specified records. The department with the most complete copy is the OFFICE OF RECORD. This department should file its copy, while other departments may discard their copy after a short time.

Vital Indicates if the record is vital, which would require special handling (see Section 1.9.)

RETENTION CODES

Records usually are maintained for the current year plus an additional specified time period. Some records depend on certain events to determine their eventual disposition. These records require the following special alphabetical codes.

- C Current:** Retain only while current or when an update of this record is available.
- M Months:** Retain only for a designated number of months.
- P Permanent:** Retain as long as the corporation is in business. Use this retention period only when absolutely necessary.
- TA Tax Audit:** Retain until the Tax Audit for the record year is complete.
- WU While Useful:** Retain records only while useful or until updated material arrives.

In some cases these alpha codes may be used in place of, or in conjunction with, yearly retention.

3.4 TRANSFER OF RECORDS TO STORAGE

Records are stored according to the RECORD RETENTION SCHEDULE. The following are the procedures of the Records Management Department

Records Representative:

Reviews the RECORD RETENTION SCHEDULE to identify records due for transfer to storage.

The records must not be older than the total assigned retention period.

Estimates the number of record storage boxes needed to transfer the records and orders the boxes.

Estimates the number of RECORD RETENTION FORMS (GP 00074) needed and orders them by filling out a Forms and Supply Requisition (GP 00067).

Prepares records for storage. For help on preparing records for storage, refer to the GUIDELINES FOR PACKING RECORD BOXES, which follows.

Prepares the RECORD RETENTION FORM. For help on preparing the RECORD RETENTION FORM refer to the GUIDELINES FOR FILLING OUT RECORD RETENTION FORMS, which follows.

GUIDELINES FOR PACKING RECORD BOXES

Place records in the boxes in the same order they are maintained in the active files. For documents, place letter size material facing a 12-inch side and legal size materials facing a 15-inch side of the box.

Remove files from hanging folders, binders, and notebooks and reuse these items.

Insert raised tab separators between different record series with the title on the tab for easy identification.

Place separators between records removed from notebooks.

Place different record series in the same box if there is space *and* if the records are to be destroyed in the same year.

Boxes should be at least seven-eighths full before sending to storage. Leave approximately one and a half inches of space in the box to ease retrievals.

Each box must be indexed on a RECORD RETENTION FORM (GP 00074). REMEMBER the information describing the box contents will be the basis of retrieval for YEARS to come, even after you have left the company.

GUIDELINES FOR FILLING OUT RECORD RETENTION FORMS

The following sections of the RETENTION FORM must be completed before the Records Management Department will process records for storage:

| | |
|---|--|
| Department Name: | Department Records Belong to |
| Department Sub Group Name: | (If Applicable) |
| Accounting Code: | 10 digit |
| Record Representative Signature: | Signature of Department Representative |
| Record Series Number: | Refer to Retention Schedule |
| V if Vital: | Refer to Retention Schedule |
| Record Date(s) From/To: | List Beginning and End Dates by Year |
| Records Description: | Provide detailed description of records. |
| Range (From/To): | Alpha or Numeric (Bond-Smith or 001-007) |

If additional lines are needed for the Records Description, continue on a blank sheet of paper. Write the box number on the top of each sheet and attach to the corresponding Record Retention Form. **Use only one original record retention form per box.**

Records Representative:

Makes a copy of the RECORD RETENTION FORM and places the original in the box. This copy serves as quick reference until the **yellow** copy is returned.

Requests pick up of records from the Records Management Department by calling (404) 652-4447 or by sending an electronic form - RECORDS DELIVERY AND PICK UP REQUEST (GP 04262). Be sure to include the following:

Department
Records Representative Name
Number of boxes
Location for pick up

Record Management Personnel will then:

Remove the RECORD RETENTION FORM from each box, checking the contents to ensure they are properly packed and logically arranged.

Check the RECORD RETENTION FORM for completeness, for example, record year(s) and record series number. If the form is incomplete or not filled out correctly, the RECORD RETENTION FORM will be returned to the Records Representative to be completed properly.

Apply the box number label to the end of the box and remove for storage.

Once the records are removed for storage Records Management personnel will review the RECORD RETENTION FORM and compare it to the RECORD RETENTION SCHEDULE. **NOTE:** Only records on the RECORD RETENTION SCHEDULE are eligible for storage. Record representatives should inform the Records Manager of changes, additions and deletions to the retention schedule.

Upon approval the Records Management Dept. will send the records to storage, separate the RECORD RETENTION FORM copies and:

Send the **yellow** copy to the record representative. (The **yellow** copy serves as verification that the records have been processed and stored.)

Input the data into the database and file the Records Management (**white**) copy by department and division in box number order.

MICROFILM STORAGE

The Records Management Department provides a separate storage area for *ORIGINAL* (may be stamped *PROCESSED*) microfilm or microfiche. Order special microfilm boxes from an office supply vendor and fill out a RECORD RETENTION FORM.

Do not store ORIGINAL/PROCESSED microfilm and DUPLICATE microfilm together, as the chemicals used to process each type are not compatible and may destroy the microfilm image.

3.5 REQUESTS FOR RECORDS IN STORAGE

Handling record requests is an important function of the Records Management Department. These requests can be made by electronic form - Records Delivery and Pick-Up Request (GP04262) or Fax (404) 230-5693.

Records Representative:

Consults their department's **yellow** copy of the RECORD RETENTION FORM for the box number.

Contacts the Records Management Department and provides:

Department
Account Number
Location
Records Representative
Records Requested For
Box Number
File Description (if applicable)

The *Records Management Department* will then:

Check the department's RECORDS AUTHORIZATION to verify that the requester is authorized to check out records. If authorized, the request is processed. If not, the Records Management Department contacts the authorized Records Representative to make the request.

Retrieve the file or box.

Deliver requested records to the appropriate department as scheduled by the Records Management Department.

3.6 RETURNING RECORDS TO STORAGE

Records checked out of record storage should be returned as soon as possible to ensure that records scheduled for destruction are in the Records Management Department to be destroyed.

Records Representative:

Contacts the Records Management Department via telephone, electronic form - Records Delivery and Pick Up Request (GP04262), or Fax (404) 230-5693 - and schedules the return of records. The following information should be provided:

Records Representative or Requester
Department
Location
Number of Boxes

The *Records Management Department* then will:

Schedules pick up of files and/or boxes.

Processes returned records following the Records Management Department Operating Procedures.

3.7 DESTRUCTION OF STORED RECORDS

Records are destroyed annually according to the retention schedules and the List of Exceptions. Records stored with the Records Management Department are destroyed by a selected vendor. Records stored in the office can be destroyed by the department.

The Records Management Department:

Prepares DESTRUCTION OF RECORDS memo for each department's eligible records in the Records Management Department.

Sends the memo to the Department Manager or Controller advising them of the destruction sixty (60) days in advance with a reminder thirty (30) days later.

The Controller/Department Manager:

Reviews the DESTRUCTION OF RECORDS memo and evaluates the need to retain records beyond the established retention period. If there is none, records are destroyed as scheduled.

If a longer retention period is needed the Records Manager is notified and inquires into requests for delays in destruction. If necessary, the Records Manager sets a new destruction date.

The Records Management Department:

Receives the DESTRUCTION OF RECORDS memo and retrieves the storage boxes listed on the memo.

Destroys or arranges for destruction.

Confirms destruction and files the memo in the department's file.

Stamps the RECORD RETENTION FORM "Destroyed" and files in the Inactive/Destroyed File.

3.5 DESTRUCTION OF CONFIDENTIAL MATERIAL

Sensitive or confidential documents, including customer lists, recent sales records, profit and loss statements, personnel records and payroll lists, require special destruction. This can be done in several ways depending on the amount of material.

Hand tearing and placing in a trash basket is adequate for small quantities.

Utilizing an office-shredding machine.

For large quantities, contact a vendor specializing in confidential destruction. Individual Departments are expected to absorb the cost.

The Records User should follow these procedures:

Review the material to be destroyed and evaluate if the material is confidential (see Section 1.5). If confidential, destroy using one of the methods described above.

Be sure to remove all:

Binders

Binder clips, metal fasteners, paper clips (staples not included)

Carbon paper

Hanging folders

Notebooks

Plastic dividers and plastic folders

Non-confidential office materials (use wastebasket)

Dispose of non-confidential records as you would ordinary office trash.

The purpose of the Records Management Guidelines for Retention is more than simple record retention. These guidelines also comprise record retrieval, transfer, storage and destruction during the useful life of the record.

The basic file units discussed in Section 2.0 were record series. Just as record series are the building blocks of the Uniform File Classification System, they also are the backbone of record retention schedules. At Georgia-Pacific, records are filed, utilized, transferred to storage and disposed of as a series.

3.1 RECORD STORAGE FACILITIES

Inactive records are stored in controlled, central storage areas. These areas are designed for records that must be kept, but need not be referenced frequently. Storage facilities are organized for easy record retrieval and for security and protection against loss or deterioration of the information.

The purpose of inactive records storage areas is:

Allow for the removal of inactive records from office file space;

Maximize space utilization by storing records economically and efficiently;

Keep business records secure and undamaged; and

Destroy obsolete records in the normal course of business according to the Record Retention Schedule.

Some locations use on-site storage, others choose an off-site facility, leased warehouse space or a commercial record center. Some locations have formal record centers with shelving, while others palletize inactive records. Whichever alternative is chosen, the storage facility should meet the following operating standards:

Respond promptly to requests for stored information;

Comply with the operating procedures set forth in the Records Management Manual, including:

- a. Procedures for record transfer to storage,
- b. Procedures for retrieving requested records,
- c. Indexes of each stored record, and
- d. Record Retention Forms identifying the content of each box;

Follow up on:

- a. Scheduled transfer of records to storage,
- b. Records checked out and not returned to storage, and
- c. Scheduled destruction of records;

Provide security measures and disaster prevention; and

Maintain a clean, orderly record storage environment.

SELECTION OF A RECORD STORAGE AREA / FACILITY

The following factors should be considered when selecting a storage area or facility for Georgia-Pacific records. The degree to which these guidelines are applied depends on each individual situation.

ACCESSIBILITY

The location chosen for inactive record storage should be readily accessible and have high, wide doorways to allow access by material handling equipment. A record examination area for temporary record review room should be located nearby.

FLOOR STRENGTH

A full one-cubic-foot letter/legal size records center carton (12 by 15 by 10 inches) weighs approximately 25 to 30 pounds. Floor strength requirements will vary depending on shelf height and storage density.

Floor strength usually is not a problem in a single-story warehouse without a basement, even with a shelf height of 15 feet. A floor load capacity of 60 to 75 pounds per square foot per shelf would be sufficient for 42 by 30 inch shelves with a six- to 12-cubic foot capacity, a 30-inch access aisle layout and shelving erected back-to-back.

If the area is also used to store forms (supply paper), the floor strength should be as high as 500 pounds per square foot.

SECURITY

Access to the record storage area should be restricted to authorized personnel. The area should be windowless to protect records from storm or sun damage, to provide more efficient climate control and to afford greater protection against unauthorized entry.

The facility should have smoke detection and intrusion alarm systems, which are checked at least once a week to see if they are functioning properly.

Fire extinguishers should be well marked and located throughout the facility, and there should be "no smoking" signs posted.

FLOOR PLAN

The goal of the record facility planner is to balance the density of storage with floor strength and ease of reference. With 8-foot shelves, a 30- to 34-inch aisle is adequate.

Make certain box "overhang" is considered when designing aisle space. A 20- or 22-foot ceiling can accommodate 16- to 18-foot high shelves. If a mezzanine were constructed, special ladders or storage structures would be required for efficient access. These ladders require wide wheel base clearance, so shelving must be spaced to allow movement of the ladder up and down the aisles.

ENVIRONMENT

The ideal environment for paper records is a temperature range of 68 to 78 degrees Fahrenheit with a humidity level of 55 to 65 percent.

Storage area floors should be sealed and painted to reduce dust build-up, in addition to regular sweeping, cleaning and repainting.

Magnetic media, microfilm and photographs, in particular, require special storage areas with dust filters and climate-control equipment. Climate-controlled areas should have a monitoring device to ensure temperature and humidity is at the correct levels.

EQUIPMENT

The object of any record storage area is to keep records neat, orderly and retrievable. Equipment should be selected that best fits the situation.

PALLETS

For those locations that do not purchase shelving, records may be stacked on pallets, which can be moved and easily accessed. Placing the box labels facing in one direction or to the outside of the pallet makes access easier.

SHELVING

Open shelving is preferred in an inactive or semi-inactive record storage area. There are many variations of shelving available, but it should be designed for the application at hand and properly installed and secured.

Many shelf sizes are available, but the most common is the 42 inch (left-to-right) by 30 inch (front-to-back), which will hold three 12 by 15 by 10 inch cartons crosswise and two cartons front-to-back (a total of six per shelf).

Some shelving may need to be anchored at the floor and tied across the aisle for safety. As a general rule, shelving should be structurally tied across the aisle when the height of the highest load is more than six times the depth of the shelving (i.e., a 42 by 30 inch unit should be top-tied when the highest load approaches or exceeds 15 feet). Your shelving supplier will be able to guide you in the anchoring/tying requirements needed to prevent overturning.

LADDERS , CARTS, HAND TRUCKS

PERSONNEL

At least one person should have part-time or full-time responsibility for the record storage area. This person will be responsible for receiving, storing, retrieving, and checking in/out records. Other duties should include the supervision and general maintenance of the records area. Step-by-step written procedures should be established.

DISASTER PROTECTION

Every precaution should be taken to protect stored records.

FIRE

Smoking is absolutely prohibited in storage areas. Fire extinguishers should be strategically placed and staff members trained in their use.

WATER

Check topography for flood potential or any previous drainage problems following periods of heavy rainfall.

Facilities containing sprinkler systems should have safeguards for manual shut-off in the event of a malfunction.

Sensors and alarms may be installed to provide early warning of potential water damage.

WIND

Windows are a potential problem in a record storage area during a windstorm. If windows cannot be blocked permanently, shutters can be installed for additional protection.

Wind also can destroy electrical systems, which could lead to fire. Make certain electrical breaker boxes are accessible and clearly identified. An emergency generator might be necessary for lighting and climate control.

EARTHQUAKE

Alternate power and communications systems are recommended for record storage areas in earthquake prone areas. In addition, natural gas and water should be shut off as quickly as possible if an earthquake occurs, and systems checked prior to reactivating.

INSURANCE

The storage center should be insured against loss due to catastrophes and natural disasters. The Risk Management and Law Departments should be consulted regarding coverage.

3.2 STORAGE FACILITY OPERATING PROCEDURES

SUPPLIES FOR RECORD STORAGE

RECORD RETENTION FORMS (GP00074)

Record Retention Forms can be ordered from the Forms Now! Site. A requisition for this form must be submitted.

BOXES (Stock # 18-001 & 18-002)

To maximize space utilization, a standard one-cubic-foot (12" x 15" x 10") carton with double-wall construction and handles is used for records storage. The box tops and bottoms can be ordered from the Forms Now! Site or a local office supplies vendor.

MICROFILM BOXES

Boxes to store microfilm should be ordered from an office supply vendor.

3.3 AUTHORIZED RECORDS REPRESENTATIVE

The controller will assign the responsibility for the maintenance of the record storage area or facility. For the purposes of this Manual this person will be referred to as the Records Representative.

If feasible, some locations with numerous departments should have a RECORDS AUTHORIZATION (GP 11234) form on file for each department. This form lists the personnel authorized to store or receive records. Access to a record storage area should be limited to maintain the security and integrity of the records.

3.4 HOW TO READ THE RECORD RETENTION SCHEDULES

Record Retention Schedules will differ from department to department, but each contains the same basic information.

Included on a departmental retention schedule is the name of the division and department for which the schedule is intended. The Master Schedule is intended for ALL divisions and departments until superseded by the departmental/divisional schedule.

Series Number assigned each record series title.

Title Title of record series associated with sequence number.

Period Time frame for retaining record series.

Refers to the total number of years the records will be retained. The retention period is the current year/month plus the number of years/months specified. Abbreviations are defined on the following pages. The Schedules also contain special instructions about retention.

EXAMPLE 1:

If an employee terminates in 1997 and the retention period is 3 years after termination of employment, the personnel file would be retained from 1998 through 2000 and destroyed in January 2001 after making sure the record series is not on the List of Exceptions.

EXAMPLE 2:

If accounts payable documents are generated in 1992 and the retention period is TA (subject to retention in accordance with the Tax Audit), the accounts payable documents would be retained until the federal income tax audit for 1992 ends. Completion of Tax Audits are announced in the List of Exceptions under Tax Audit.

When any record reaches the end of its retention period, the List of Exceptions should be consulted to make sure the retention period has not been extended. If the record is not included in the List of Exceptions, the record should be destroyed.

Office Lists the departments with copies of specified records. The department with the most complete copy is the OFFICE OF RECORD. This department should file its copy, while other departments may discard their copy after a short time.

Vital Indicates if the record is vital, which would require special handling (see Section 1.9.)

RETENTION CODES

Records usually are maintained for the current year plus an additional specified time period. The disposition of some records, however, depends on certain events. These records require specialized alphabetical codes.

- C** Retain only while current.
- M** Retain only for a designated number of months.
- P** Retain as long as the corporation is in business. Use this retention period only when absolutely necessary.
- TA** Retain until the Tax Audit for the record year is complete.
- WU** Retain records only while useful or until updated material arrives.

In some cases these alpha codes may be used in place of, or in conjunction with, yearly retention.

3.5 TRANSFER OF RECORDS TO STORAGE

Records are stored according to the RECORD RETENTION SCHEDULE. The following procedures are designed for record storage at field locations.

Records Representative:

Reviews the RECORD RETENTION SCHEDULE to identify records due for transfer to storage. Records must not be older than the total assigned retention period.

Orders the boxes and RECORD RETENTION FORMS (see Section 3.2.1).

Supervises the packing of the storage boxes referring to the GUIDELINES FOR PACKING RECORD BOXES, which follows.

Prepares the RECORD RETENTION FORM referring to the GUIDELINES FOR FILLING OUT THE RECORD RETENTION FORM which follows.

GUIDELINES FOR PACKING RECORD BOXES

Place records in the boxes in the same order they are maintained in the active files. For documents, place letter size material facing a 12-inch side and legal size materials facing a 15-inch side of the box.

Remove files from hanging folders, binders, and notebooks and reuse these items.

Insert raised tab separators between different record series with the title on the tab for easy identification.

Place separators between records removed from notebooks.

Place different record series in the same box if there is space and if the records are to be destroyed in the same year. The destruction date is the deciding factor.

Boxes should be at least seven-eighths full before sending to storage. Leave approximately one and a half inches of space in the box to ease retrievals.

Each box must be indexed on a RECORD RETENTION FORM (GP 00074). REMEMBER that the information describing the box contents will be the basis of retrieval for YEARS to come.

GUIDELINES FOR FILLING OUT RECORD RETENTION FORMS

The following sections of the RETENTION FORM must be completed before the Records Center will process records for storage:

| | |
|-----------------------|---|
| Department Name: | Department Sending Records to Storage |
| Sub Group: | (If Applicable) |
| Accounting Code: | 10 digit |
| Retention Schedule: | Most Departments will use the <u>Master</u> Schedule |
| Record Series Number: | Refer to Retention Schedule |
| Destruction Date: | Refer to Retention Schedule |
| V if Vital: | Refer to Retention Schedule |
| Record Dates: | List Beginning and End Dates by Year |
| Range: | Alpha or Numeric (Bond-Smith or 001-007) |
| Record Series Title: | Refer to Retention Schedule - Also, Must List Box Content on Form |

If additional lines are needed for the Records Description, continue on a blank sheet of paper. Write the box number on the top of each sheet and attach to the corresponding Record Retention Form. **Use only one original record retention form per box.**

Records Representative:

If the record series is not on the RECORD RETENTION SCHEDULE, the Records Manager is notified.

NOTE: Only records on the RECORD RETENTION SCHEDULE are eligible for storage. Records Representatives should inform the Records Manager of changes in the retention schedule.

Records Manager:

Discusses the retention policy for the records in question with the Records Representative.

Determines if the record is to be added and obtains the necessary signatures for modifying the RECORD RETENTION SCHEDULE.

Notifies the Record Representative at that location of the retention policy for the record in question.

Records Clerk:

Move the boxes to the record storage area.

Removes the RECORD RETENTION FORM from each box, checking the contents to ensure they are properly packed and logically arranged.

Assigns each box a location, noting the location (aisle, section, shelf or pallet number, layer, position or room/building and location) on the RECORD RETENTION FORM.

Applies the location label to the end of the box and stores the boxes in the assigned location.

Separates the RECORD RETENTION FORM copies.

Returns **yellow** copy to the Records Representative.
Sends **white** copy to Records Management in Atlanta.

Records Representative:

Receives **yellow** copy of RECORD RETENTION FORM. The **yellow** copies are then filed together in a logical order.

3.6 REQUESTS FOR RECORDS IN STORAGE

Handling record requests is an important function of the record storage facility. The Records Representative is the person responsible for the storage area / facility.

A **RECORDS DELIVERY AND PICK UP REQUEST FORM (GP 04262)**, which can be printed from the Forms Now! Web site on the G-P Intranet, may be kept for each box or file removed from storage. Prompt return of checked-out records should be encouraged.

Requester:

Consults the department's copy of the RECORD RETENTION FORM for the box number and location of the records.

Completes the REQUEST FORM providing the box number and location of the record. Sends all copies of the form to the record storage facility area.

Records Representative:

Signs and dates the RECORDS REQUEST FORMS.

Retrieves the file or box.

If a file has been requested, the file folder is replaced with a copy of the REQUEST FORM.

All requested file folders should be stamped (or otherwise marked) with a RETURN TO RECORD STORAGE stamp, which includes the date, box number / location and department. A copy of the REQUEST FORM is placed inside the folder.

If a box is requested, a copy of the REQUEST FORM is taped to the shelf or pallet where the box was removed. Another copy is placed inside the box.

Delivers requested records to the appropriate person.

Files the original request by month in box number order in a Checked out File.

Requester:

Receives the record and a copy of the REQUEST FORM.

Returns the records to the record storage facility as soon as possible.

3.7 RETURNING RECORDS TO STORAGE

Records checked out of the record storage facility should be returned as soon as possible to ensure that records scheduled for destruction are in the record storage area to be destroyed.

Requester:

Sends the records to the Records Representative.

Records Clerk:

Processes returned records as follows:

FILES

Checks in files by pulling the matching copy of the REQUEST FORM from the Checked out File.

Marks through the last check out date on the RETURN TO RECORD STORAGE stamp on the file folder.

BOXES

Returns the record boxes to their assigned locations.

Removes the copy of the REQUEST FORM from the shelf / pallet location and matches it with the copy in the Checkout File.

Records Representative:

Reviews the Checked out File for any boxes or files that have not been returned within a reasonable length of time.

Prepares a Status of Checked out Records memo for each department and sends it to the Requester.

Requester:

Returns the delinquent record or notifies the representative in writing within two weeks of the need for an extension of the checkout period or the need to remove the record permanently.

Records Representative:

If an extension request is received, staples the extension memo to the copy of the REQUEST FORM and files them behind the month in which the record will be returned.

If permanent removal is requested, indicates removal on the RECORD RETENTION FORM, attaches the memo and files them with the other retention forms.

Removes the copy of the REQUEST FORM from the shelf / pallet.

3.8 DESTRUCTION OF STORED RECORDS

Records are destroyed annually according to the retention schedules and the List of Exceptions. Some records are destroyed from the office and others from the record storage area.

Controller/Records Representative:

Consults the RECORD RETENTION SCHEDULES and the LIST OF EXCEPTIONS for records eligible for destruction.

Controller:

Evaluates the need to retain records beyond the established retention period.

If there is none, records are destroyed as scheduled.

If a longer retention period is needed, the Records Manager is notified for additions to the List of Exceptions.

Records Clerk:

Transfers boxes listed on the DESTRUCTION OF RECORDS memo to a recycling company, incinerator, boiler or other destruction area.

Watches the destruction.

Signs and dates the DESTRUCTION OF RECORDS memo, confirming the destruction.

Sends the DESTRUCTION OF RECORDS memo to the Controller / Records Representative.

Controller/Records Representative:

Attaches the DESTRUCTION OF RECORDS memo to the RECORD RETENTION FORM(S) and files both in the Destroyed File.

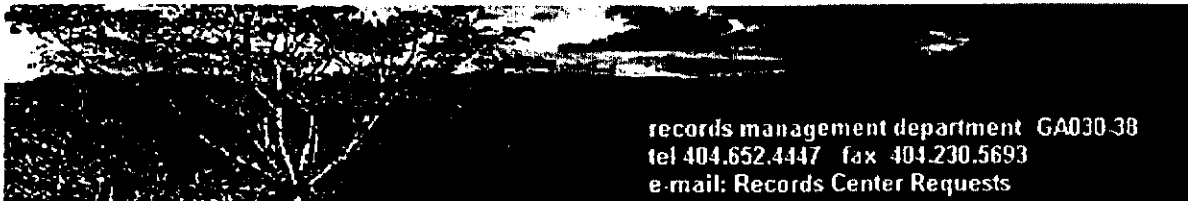
3.9 DESTRUCTION OF CONFIDENTIAL MATERIAL

Sensitive or confidential documents (see Section 1.5), including customer lists, recent sales records, profit and loss statements, personnel records and payroll lists, require special destruction. This can be done in two ways depending on the amount of material.

Small Volume - Hand tearing and placing in the trash basket.

Large volume - Shredding, pulping, burning, etc.

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|---|------------------|-----------------|-------------------|-------------|
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|---|------------------|-----------------|-------------------|-------------|



records management department GA030-38
tel 404.652.4447 fax 404.230.5693
e-mail: Records Center Requests

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WHAT'S NEW☐ Archive**RECORDS DEPT**

- ☐ Services
- ☐ Staff
- ☐ Record Reps
- ☐ Software / Search
- ☐ Policy

RECORDS MANUAL

- ☐ Table of Contents
- ☐ Chapter 1
- ☐ Chapter 2
- ☐ Chapter 3
- ☐ Chapter 3 (field)
- ☐ Glossary

RETENTION SCHEDULES

- ☐ Master Schedule
- ☐ HR Schedule
- ☐ Environmental Schedule
- ☐ List of Exceptions

HQ PROCEDURES

- ☐ Storing Records
- ☐ Ordering Records
- ☐ Forms & Supplies
- ☐ Destruction

MOVING FIELD RECORDS

- ☐ Instructions
- ☐ Forms & Supplies
- ☐ Shipping

QUICK HITS

- ☐ Downloads
- ☐ Links
- ☐ Slide Show
- ☐ Flow Chart
- ☐ Site Map

**ENVIRONMENTAL RETENTION SCHEDULE**

All G-P approved records, in any format, are listed in the retention schedules. These include paper documents, film, computer printouts, photographs, slides, videotapes, electronic media and all other recorded data. The Retention Schedules include the record series number and title, the length of time records are to be kept, additional remarks, Office of Record, and status (vital or not vital).

It is necessary to retain only one copy of any record even though the record may be in different formats. If there is a question about which format to retain, contact the Records Management department.

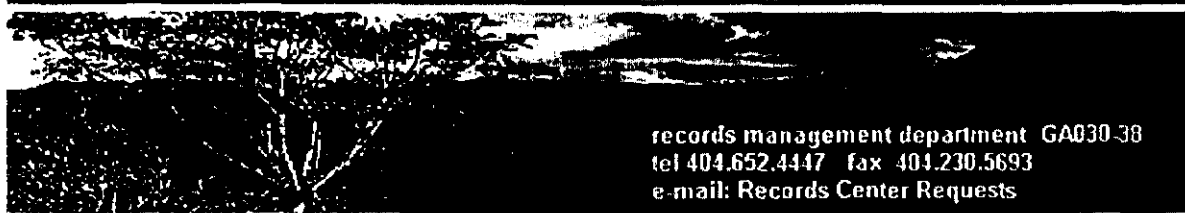
For the convenience of the G-P Environmental staff this page contains only the Environmental retention schedule. However, all records contained in this schedule can be found in the Master Retention Schedule. Most G-P employees should utilize the Master Retention Schedule, as well as the List of Exceptions.

ENVIRONMENTAL RETENTION SCHEDULE: Series Number: Record Name:☐ Entire Schedule**RECORDS NOT IN RETENTION SCHEDULES**

1. Drafts, after the original has been approved.
2. Notes, after the document has been published.
3. Blank forms.
4. Office supplies.
5. Personal files (Workpapers are part of the schedules and should be filed with the record series).
6. Commercially produced materials such as:
 - Directories
 - Journals
 - Magazines
 - Trade Publications
 - Reprints
 - Vendor Brochures

(This type of material is available through other sources.)

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see Retention Schedule Legend

| RETENTION SCHEDULE | | | | | | | |
|--------------------|--|-------|--------|-----------|--|-----------------|-------|
| SERIES | SERIES TITLE | YEARS | MONTHS | BASED ON: | REMARKS | OFFICE | VITAL |
| 01-021 | CORRESPONDENCE / READING FILES | 1 | 0 | END | | Each Department | No |
| 08-038 | ADMINISTRATIVE ORDERS | 6 | 0 | END | After settlement, dismissal or final disposition; | Each Location | No |
| 08-039 | CIVIL COMPLAINTS | 6 | 0 | END | After settlement, dismissal or final disposition; | Each Location | No |
| 08-042 | CIVIL PENALTIES | 6 | 0 | END | After settlement, dismissal or final disposition; | Each Location | No |
| 08-043 | CONSENT ORDERS | 6 | 0 | END | After settlement, dismissal or final disposition; | Each Location | No |
| 08-044 | NOTICE OF VIOLATION | 6 | 0 | END | After settlement, dismissal or final disposition; | Each Location | No |
| 10-021 | AIR, MONITORING SYSTEM AND DEVICE | 3 | 0 | END | Performance tests, evaluation, calibration check, maintenance, inspection, unless permit specifies longer; | Each Location | No |
| 10-026 | WASTEWATER DISCHARGE NPDES PERMIT, APPLICATION, AND DATA | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-027 | WASTEWATER DISCHARGE SIGNIFICANT INDUSTRIAL USERS REPORT | 3 | 0 | END | Monitoring activities & results; | Each Location | No |
| 10-028 | SPILL PREVENTION CONTROL AND COUNTERMEASURE (SPCC) PLAN | 1 | 0 | C | Current version of plan; | | No |
| 10-029 | OIL DISCHARGE TO WATERS REPORT | 5 | 0 | END | Discharges over 1000 gallons or 2 discharges within 12 months; SPCC Plan; | Each Location | No |
| | OIL STORAGE | | | | | | |

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|--------|--|----|---|-----|---|---------------|----|
| 10-030 | OIL STORAGE, INSPECTION OF RUNOFF RAINWATER AROUND DIKED AREA | 3 | 0 | END | SPCC Plan; | Each Location | No |
| 10-031 | OIL STORAGE TANKS, BURIED METALLIC - PRESSURE TESTING | 3 | 0 | END | SPCC Plan; | Each Location | No |
| 10-032 | OIL STORAGE TANKS, ABOVEGROUND - INTEGRITY TEST RESULTS | 3 | 0 | END | SPCC Plan; | Each Location | No |
| 10-033 | OIL STORAGE TANKS, TEST RESULTS OF HIGH LIQUID ALARMS | 3 | 0 | END | SPCC Plan; | Each Location | No |
| 10-034 | OIL VALVES AND PIPELINES, ABOVEGROUND - INSPECTION RESULTS | 3 | 0 | END | SPCC Plan; | Each Location | No |
| 10-035 | DRINKING WATER - BACTERIOLOGICAL CHLORINATION ANALYSES | 5 | 0 | END | | Each Location | No |
| 10-036 | DRINKING WATER - CHEMICAL ANALYSES | 10 | 0 | END | | Each Location | No |
| 10-037 | DRINKING WATER - ACTIONS TO CORRECT VIOLATION | 6 | 0 | END | After last action taken; | Each Location | No |
| 10-038 | DRINKING WATER - SANITARY SURVEYS OF SYSTEM | 10 | 0 | END | After survey - reports, summaries or communications; | Each Location | No |
| 10-039 | DRINKING WATER - VARIANCE OR EXEMPTION RECORDS | 5 | 0 | END | After expiration of variance or exemption; | Each Location | No |
| 10-040 | POLYCHLORINATED BIPHENYLS (PCBs), ANNUAL DOCUMENTATION LOG | 3 | 0 | END | After Facility stops using or storing PCBs; | Each Location | No |
| 10-041 | HAZARDOUS WASTE GENERATOR MANIFEST REPORT | 3 | 0 | END | After disposal copy received; | Each Location | No |
| 10-042 | HAZARDOUS WASTE GENERATOR BIENNIAL REPORT AND EXCEPTION REPORT | 3 | 0 | END | From due date; | Each Location | No |
| 10-043 | HAZARDOUS WASTE GENERATOR WASTE CHARACTERIZATION | 3 | 0 | END | After last waste disposal; | Each Location | No |
| 10-044 | HAZARDOUS WASTE TRANSPORTER MANIFEST | 3 | 0 | END | After accepted by transporter; | Each Location | No |
| 10-045 | HAZARDOUS WASTE FACILITY PERSONNEL TRAINING | 0 | 0 | LOF | Life of Facility OR 3 years after employers leave Facility; | Each Location | No |
| 10-046 | HAZARDOUS WASTE FACILITY, LOCAL EMERGENCY AUTHORITY ARRANGEMENTS | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-047 | HAZARDOUS WASTE FACILITY | 1 | 0 | LOF | Life of Facility; | Each | No |

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|--------|---|---|---|-----|---|---------------|----|
| 10-047 | CONTINGENCY PLAN | 5 | 0 | END | Life of Facility; | Each Location | No |
| 10-048 | HAZARDOUS WASTE FACILITY MANIFEST | 5 | 0 | END | | Each Location | No |
| 10-049 | HAZARDOUS WASTE FACILITY ONSITE DISPOSAL ACTIVITY | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-051 | HAZARDOUS WASTE QUANTITY, AND LOCATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-053 | HAZARDOUS WASTE RELEASE REPORTS | 1 | 0 | LOF | Life of Facility - Time, date, details; | Each Location | No |
| 10-054 | HAZARDOUS WASTE INSPECTIONS, SCHEDULES AND RESULTS | 3 | 0 | END | From inspection; | Each Location | No |
| 10-055 | HAZARDOUS WASTE FACILITY GROUNDWATER MONITORING, TESTING AND ANALYSIS | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-056 | LINERS OF SURFACE IMPOUNDMENTS / WASTE PILES, INSPECTION RESULTS | 3 | 0 | END | From date of inspection; | Each Location | No |
| 10-058 | HAZARDOUS WASTE LAND TREATMENT INFORMATION FOR FOOD CHAIN CROP LAND | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-059 | HAZARDOUS WASTE LAND TREATMENT DEMONSTRATION INFORMATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-060 | HAZARDOUS WASTE LAND TREATMENT CLOSURE AND POSTCLOSURE DATA | 1 | 0 | LOF | Life of Facility OR 30 years after closure; | Each Location | No |
| 10-061 | HAZARDOUS WASTE LANDFILL MONITORING AND INSPECTION RESULTS | 3 | 0 | END | From date of inspection, during/after construction & wkly in operation; | Each Location | No |
| 10-062 | HAZARDOUS WASTE INCINERATOR MONITORING AND INSPECTION RESULTS | 3 | 0 | END | | Each Location | No |
| 10-063 | HAZARDOUS WASTE CLOSURE AND POSTCLOSURE CERTIFICATION | 1 | 0 | LOF | Life of Facility OR 30 years after closure, whichever is longer; | Each Location | No |
| 10-064 | TSCA PREMANUFACTURE NOTICE | 5 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; From date of manufacture or import; | Each Location | No |
| 10-065 | TSCA PREMANUFACTURE NOTICE RANDD EXEMPTION | 5 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; From final date of development; | Each Location | No |

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| 10-066 | TSCA PREMANUFACTURE OR IMPORT NOTICE OR APPL, TEST MARKETING EXEMPTION | 5 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; From date of manufacture or import; | Each Location | No |
| 10-078 | PRODUCT DISTRIBUTION RECORDS (IF PRODUCT RECALLED) | 6 | 0 | END | After recall; | Each Location | No |
| 10-079 | LAB TESTING DATA, NONCLINICAL FOR FDA RESEARCH / MARKETING PERMIT | 2 | 0 | END | After FDA approval; | Each Location | No |
| 10-080 | COLOR ADDITIVE FOR INVESTIGATIONAL USE RECORDS | 2 | 0 | END | After shipment / delivery; | Each Location | No |
| 10-081 | COLOR ADDITIVE CERTIFICATION | 2 | 0 | END | After disposal of color additive; | Each Location | No |
| 10-089 | CERCLA CONTINUOUS RELEASE DOCUMENTATION | 1 | 0 | WU | Until report superseded plus 1 year. | Each Location. | No |
| 10-090 | DRINKING WATER - CONTROL OF LEAD AND COPPER, MILLING AND MANUFACTURING AUDIT TRAIL | 12 | 0 | END | Sampling / analysis, evaluations, schedules, reports; | Each Location | No |
| 10-091 | EPCRA TOXIC CHEMICAL SUPPLIER NOTIFICATION DOCUMENTATION | 3 | 0 | END | From date of submission (SARA Reports); (EMERGENCY PLANNING & COMMUNITY RIGHT TO KNOW ACT); | Each Location | No |
| 10-092 | EPCRA TOXIC CHEMICAL RELEASE REPORT | 3 | 0 | END | From date of most recent submission ("SARA 313" OR "FORM R" REPORTS); (EMERGENCY PLANNING & COMMUNITY RIGHT TO KNOW ACT); | Each Location | No |
| 10-093 | MILL TEST CERTIFICATES, REBAR AND BARBED WIRE, EPCRA TOXIC CHEMICAL INVENTORY REPORT | 20 | 0 | END | 20 Years; | Distribution Center | No |
| 10-094 | HAZARDOUS WASTE CLOSURE COST ESTIMATE, MILLING AND MANUFACTURING LABOR SUMMARY, MONTHLY | 3 | 0 | END | 3 Years; | Distribution Center | No |
| 10-095 | HAZARDOUS WASTE LAND DISPOSAL GENERAL RECORDKEEPING (LAND BAN) | 5 | 0 | END | From date waste shipped for disposal, treatment or storage; | Each Location | No |
| 10-096 | HAZARDOUS WASTE LANDFILL SURVEY AND | 1 | 0 | WU | Life of Facility; | Each | No |

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|--------|--|---|---|-----|--|---------------------|----|
| 10-090 | LANDFILL SURVEY AND CELL CONTENTS | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-097 | HAZARDOUS WASTE RCRA PERMIT AND APPLICATION | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-098 | HAZARDOUS WASTE SMALL QUANTITY GENERATOR TOLLING AGREEMENT | 3 | 0 | END | After termination of tolling agreement; | Each Location | No |
| 10-099 | HAZARDOUS WASTE TANK SYSTEM INTEGRITY ASSESSMENT | 1 | 0 | LOF | Life of tank plus 3 years; | Each Location | No |
| 10-100 | DRIP PAD INSPECTION INFORMATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-101 | DRIP PAD OPERATING PRACTICES DOCUMENTATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-103 | MSS MPO TRANSFERS AUDIT TRAIL, TSCA CHEMICAL-SPECIFIC RECORDKEEPING PROVISIONS | 3 | 0 | END | 3 Years; TOXIC SUBSTANCES CONTROL ACT; | Distribution Center | No |
| 10-104 | TSCA GENERAL RECORDKEEPING PROVISIONS | 3 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; Report, verification of values, notice sent, signed receipt of notice; | Each Location | No |
| 10-105 | TSCA INVENTORY REPORTING, MSS PARTS LIST MASTER FILE LISTING | 4 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; From effective date of reporting period; | Each Location | No |
| 10-106 | TSCA SIGNIFICANT NEW USE NOTIFICATION | 5 | 0 | END | TOXIC SUBSTANCES CONTROL ACT; From date of creation; | Each Location | No |
| 10-107 | TSCA SIGNIFICANT NEW USE SPECIFIC RECORDKEEPING PROVISIONS | 1 | 0 | WU | TOXIC SUBSTANCES CONTROL ACT; See chemical-specific rules under 40 CFR 704.225-2585; | Each Location | No |
| 10-108 | UNDERGROUND STORAGE TANK - CORROSION EXPERT'S ANALYSIS | 1 | 0 | LOF | Life of Facility or Tank; | Each Location | No |
| 10-109 | UNDERGROUND STORAGE TANK - OPERATION OF CORROSION PROTECTION EQUIPMENT | 1 | 0 | WU | Results - last 3 60-day inspections & test results -last 2 inspections; | Each Location | No |
| 10-110 | UNDERGROUND STORAGE TANK - RELEASE DETECTION WRITTEN PERFORMANCE CLAIM | 5 | 0 | END | From installation date; | Each Location | No |
| | UNDERGROUND | | | | | | |

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|--------|--|----|---|-----|--|---------------|----|
| 10-111 | STORAGE TANK - SAMPLING, TESTING AND MONITORING | 1 | 0 | END | | Each Location | No |
| 10-112 | UNDERGROUND STORAGE TANK - CALIBRATION OF LEAK DETECTION EQUIPMENT | 1 | 0 | END | After date of service but not less than 5 from date of installation; | Each Location | No |
| 10-113 | UNDERGROUND STORAGE TANK - CLOSURE DOCUMENTATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-114 | UNDERGROUND STORAGE TANK - EVIDENCE OF FINANCIAL ASSURANCE | 1 | 0 | WU | Until closure or if corrective action required, after action & closed; | Each Location | No |
| 10-115 | UNDERGROUND STORAGE TANK - REPAIR RECORDS | 1 | 0 | LOF | Life of underground storage tank; | Each Location | No |
| 10-116 | UNDERGROUND STORAGE TANK - TIGHTNESS TEST RESULTS | 1 | 0 | WU | Until next test is conducted (SEE ALSO 10-031); | Each Location | No |
| 10-117 | WASTEWATER NPDES DISCHARGE MONITORING REPORTS (DMR) AND DATA | 3 | 0 | END | From sample date - calibration, maintenance, orig. strip charts, reports; | Each Location | No |
| 10-121 | PLANT FILES - SPECIAL STUDIES | 10 | 0 | END | | Each Location | No |
| 10-123 | SARA REPORT | 1 | 0 | WU | SEE EPCRA (EMERGENCY PLANNING & COMMUNITY RIGHT TO KNOW ACT); | Each Location | No |
| 10-124 | AIR PERMIT AND APPLICATION TO OPERATE | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-126 | AIR DOCUMENTATION - NO PERMIT REQUIRED | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-127 | AIR PERMIT - DOCUMENTS RELATED TO CURRENT PERMIT | 1 | 0 | WU | Life of succeeding permit plus 1 year (correspondence with agency, modeling, public notice, etc.); | Each Location | No |
| 10-128 | AIR PERMIT VARIANCES, EXCEPTIONS, EXCLUSIONS | 1 | 0 | WU | Life of variance plus 1 year; | Each Location | No |
| 10-129 | AIR PERMIT AND APPLICATION TO CONSTRUCT | 1 | 0 | LOF | Life of Facility, includes compliance tests, if required; | Each Location | No |
| 10-130 | LAB NOTEBOOKS - AIR | 3 | 0 | END | Includes only data not listed in retention schedule; | Each Location | No |
| 10-131 | NOx RACT COMPLIANCE PLAN | 1 | 0 | WU | Per state/local air district regulations; | Each Location | No |

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| 10-132 | 105 CERCLA NOTIFICATION OF HAZARDOUS SUBSTANCE DISPOSAL | 50 | 0 | END | | Each Location | No |
| 10-133 | CERCLA EMERGENCY RELEASE REPORTING | 3 | 0 | END | From date of report; | Each Location | No |
| 10-134 | CONTINUOUS RELEASE REPORT - INITIAL AND FINAL WRITTEN NOTICE | 1 | 0 | WU | Until report superseded plus 1 year; | Each Location | No |
| 10-135 | CONTINUOUS RELEASE REPORT - INITIAL TELEPHONE NOTIFICATION (ITN) | 1 | 0 | WU | Until report superseded plus 1 year; | Each Location | No |
| 10-136 | CONTINUOUS RELEASE REPORT - NOTICE OF STATISTICALLY SIGNIFICANT INCREASE | 1 | 0 | WU | Until report superseded plus 1 year; | Each Location | No |
| 10-137 | CONTINUOUS RELEASE REPORT - WRITTEN NOTICE OF CLOSURE OR OPERATION CESSATION | 1 | 0 | WU | Until report superseded plus 1 year; | Each Location | No |
| 10-138 | DRIP PAD OPERATING LOG | 1 | 0 | WU | Life of Facility; | Each Location | No |
| 10-139 | DRIP PAD UPGRADES / CONSTRUCTION PLANS / CERTIFICATIONS | 3 | 0 | END | After construction / upgrade completed; | Each Location | No |
| 10-140 | LUMBER TREATING CHEMICAL DRIPPAGE CLEANUP DOCUMENTATION | 3 | 0 | END | | Each Location | No |
| 10-141 | LUMBER TREATING CHEMICAL DRIPPAGE CONTINGENCY PLAN | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-142 | DRINKING WATER LICENSE, OPERATOR | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-143 | DRINKING WATER PERMIT AND APPLICATION | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-144 | LAB NOTEBOOKS - DRINKING WATER | 3 | 0 | END | Includes only data not listed in retention schedule; | Each Location | No |
| 10-145 | TECHNICAL REPORTS - DRINKING WATER | 10 | 0 | END | Includes data, experiments, special studies, and test records; | Each Location | No |
| 10-146 | EPCRA EMERGENCY PLANNING - COPIES OF MSDS OR LIST OF MSDS | 1 | 0 | WU | SEE EPCRA (EMERGENCY PLANNING & COMMUNITY RIGHT TO KNOW ACT); | Each Location | No |
| 10-147 | EPCRA EMERGENCY PLANNING NOTICE - EHS TPQ (THRESHOLD PLAN QTY) EXCEEDENCE (| 1 | 0 | WU | Current version of report; | Each Location | No |
| | | | | | From date of report, | | |

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|--------|---|---|---|-----|--|------------------|----|
| 10-148 | EPCRA EMERGENCY RELEASE REPORTING | 3 | 0 | END | Includes copies of notice to SERC, LEPC & local FD; | Each Location | No |
| 10-149 | RESTRICTED USE PESTICIDE APPLICATORS CERTIFICATE | 1 | 0 | C | Current Version; | Each Location | No |
| 10-150 | LAB NOTEBOOK - NPDES | 3 | 0 | END | Includes only data not listed in retention schedule; | Each Location | No |
| 10-151 | NEW SOURCE DETERMINATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-152 | SEWER USE ORDINANCE | 1 | 0 | WU | Until superseded; | Each Location | No |
| 10-153 | STORMWATER POLLUTION PREVENTION PLAN (SWP3) | 1 | 0 | C | Current Version (See State Regulations); | Each Location | No |
| 10-154 | WASTEWATER DISCHARGE NPDES PERMIT - DOCUMENTS RELATED TO CURRENT PERMIT | 1 | 0 | WU | Life of existing permit plus 1 year; | Each Location | No |
| 10-155 | WASTEWATER DOCUMENTATION - NO PERMIT REQUIRED | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-156 | HAZARDOUS WASTE DOCUMENTATION - NO PERMIT REQUIRED | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-157 | HAZARDOUS WASTE GENERATOR ID # AND APPLICATION | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-158 | HAZARDOUS WASTE LAND TREATMENT UNSATURATED ZONE MONITORING DATA | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-159 | CLOSURE / POST- CLOSURE FINANCIAL ASSURANCE | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-160 | CLOSURE / POST- CLOSURE PLANS AND CERTIFICATION | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-161 | CORRECTIVE MEASURES ASSESSMENT | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-162 | DISPOSAL UNIT DESIGN / PLANS / MODIFICATIONS | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-163 | GROUNDWATER MONITORING PROGRAM AND DATA | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-164 | LANDFILL DOCUMENTATION - NO PERMIT REQUIRED | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-165 | LANDFILL GAS MONITORING DATA | 3 | 0 | END | | Each Location | No |
| 10-166 | LANDFILL OPERATING RECORD | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-167 | SELECTION / IMPLEMENTATION OF | 1 | 0 | LOF | Life of post closure | Each | No |

| 10-167 | CORRECTIVE ACTION REMEDY | 1 | 0 | LOF | period; | Location | No |
|--------|--|----|---|-----|--|---------------|----|
| 10-168 | SITE LOCATION REVIEW (ENDANGERED SPECIES, FLOOD PLAIN, LANDFILL, ETC.) | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-169 | SOLID WASTE DISPOSAL PERMIT | 1 | 0 | WU | Life of succeeding permit plus 1 year; | Each Location | No |
| 10-170 | SOLID WASTE DISPOSAL RECORDS | 3 | 0 | END | | Each Location | No |
| 10-171 | TECHNICAL REPORTS - SOLID WASTE | 10 | 0 | END | Includes data, experiments, special studies and test records; | Each Location | No |
| 10-172 | WASTE INSPECTION PROGRAM | 1 | 0 | LOF | Life of post closure period; | Each Location | No |
| 10-173 | ABOVEGROUND STORAGE TANKS | 1 | 0 | WU | Per state regulations; | Each Location | No |
| 10-174 | STORAGE TANK - FEES | 3 | 0 | END | | Each Location | No |
| 10-175 | STORAGE TANK - REGISTRATION | 1 | 0 | LOF | Life of tank, unless state government specifies longer; | Each Location | No |
| 10-176 | OUT OF SERVICE PCB TRANSFORMER INSPECTIONS | 1 | 0 | LOF | Life of transformer; | Each Location | No |
| 10-177 | PCB CERTIFICATE OF DISPOSAL | 3 | 0 | END | | Each Location | No |
| 10-178 | PCB MANIFESTS AND MANIFEST EXCEPTION REPORTS | 3 | 0 | END | | Each Location | No |
| 10-179 | PCB SPILL RESPONSE / CLEANUP DOCUMENTATION | 5 | 0 | END | | Each Location | No |
| 10-180 | PCB TRANSFORMER QUARTERLY INSPECTIONS | 1 | 0 | LOF | Life of transformer; | Each Location | No |
| 10-181 | PCB TRANSFORMER REGISTRATION | 1 | 0 | LOF | Life of transformer; | Each Location | No |
| 10-182 | PCB WASTE AREA INSPECTIONS | 1 | 0 | LOF | Life of unit; | Each Location | No |
| 10-183 | PCB WASTE STORAGE - FLOOD PLAIN REVIEW | 1 | 0 | LOF | Life of unit; | Each Location | No |
| 10-184 | USED OIL ANALYTICAL DATA | 3 | 0 | END | | Each Location | No |
| 10-185 | USED OIL BURNER CERTIFICATION (OFF-SITE) | 3 | 0 | END | From date last off spec shipment sent to burner; | Each Location | No |
| 10-186 | USED OIL BURNER CERTIFICATION (ON-SITE) | 3 | 0 | END | From date burner last receives off-site used oil from generator; | Each Location | No |
| 10-187 | USED OIL BURNER EPA IDENTIFICATION # | 1 | 0 | LOF | Life of Facility; | Each Location | No |
| 10-188 | USED OIL BURNER RECORDS OF SHIPMENTS RECEIVED | 3 | 0 | END | | Each Location | No |

| | | | | | | | |
|--------|--|----|---|-----|---|---------------|----|
| 10-189 | USED OIL RECYCLING TOLLING AGREEMENT | 3 | 0 | END | | Each Location | No |
| 10-190 | USED OIL SHIPMENTS TO BURNER RECORDS | 3 | 0 | END | | Each Location | No |
| 10-191 | ASBESTOS REMOVAL - NOTIFICATION OF INTENT | 2 | 0 | END | | Each Location | No |
| 10-192 | ASBESTOS REMOVAL - WASTE SHIPMENT RECORDS | 2 | 0 | END | | Each Location | No |
| 10-197 | COMPLAINTS (NOISE, ODOR, DUST, ETC.) | 6 | 0 | END | Months; | Each Location | No |
| 10-198 | FACILITY RESPONSE PLAN | 1 | 0 | WU | Until Facility does not meet criteria; | Each Location | No |
| 10-199 | TECHNICAL REPORTS - AIR | 10 | 0 | END | Includes data, experiments, special studies and test records; | Each Location | No |
| 10-200 | CONSULTANTS STUDIES (GENERAL, NOT SPECIFIC TO AIR, WATER, ETC.) | 10 | 0 | END | | Each Location | No |
| 10-201 | CORRESPONDENCE TO STATE - COMMENTS ON REGULATIONS | 3 | 0 | END | | Each Location | No |
| 10-202 | G-P INCIDENT REPORTS | 3 | 0 | END | | Each Location | No |
| 10-203 | MONTHLY ENVIRONMENTAL REPORTS (INTERNAL) | 3 | 0 | END | | Each Location | No |
| 10-204 | TECHNICAL REPORTS - NPDES AND STORMWATER | 10 | 0 | END | Includes data, experiments, special studies and test records; | Each Location | No |
| 11-021 | ORGANIZATION / ASSOCIATION FILES (G-P IS MEMBER / ASSOCIATED WITH) | 1 | 0 | WU | While Useful; | Each Location | No |

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RETENTION SCHEDULE LEGEND

The **Years and Months** columns denote the retention period for each record series and is expressed in number of years or months, unless otherwise noted (see below). If there is more than one retention period - indicated by "or" - retain for the longest time period. Remember, the retention period starts when the record is created (End Date), not the date the record is sent to storage. Consult the List of Exceptions before final disposal of records.

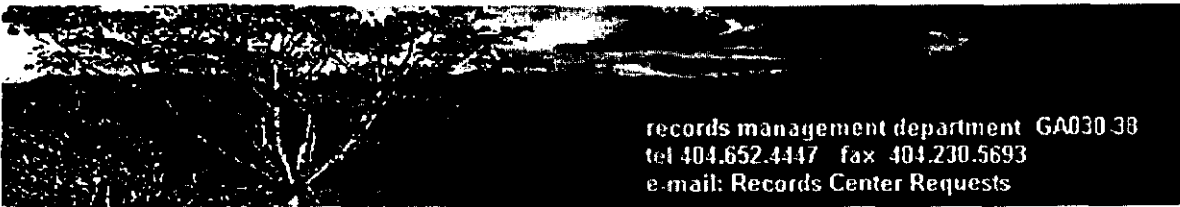
| | |
|--------|---|
| ACE | After Cancellation \ Expiration |
| ACLAIM | After Claim |
| ADISP | After Disposal of Building & Equipment |
| AE | After Expiration |
| APAY | After Payment in Full |
| AR | After Release |
| ASDFD | After Settlement Dismissal or Final Disposition |
| ATERM | After Termination of Employment |
| C | Current or Until Superseded |
| END | End Date |
| FDI | From Date of Inspection During / After Construction |

| | |
|------|---|
| FDS | From Date Shipped for Disposal, Treatment, or Storage |
| LOF | Life of Facility, Equipment, Machinery |
| PERM | Permanent Retention |
| TA | Retained for Current Tax Audit |
| UAP | Until Approved - Printed |
| UFC | Uniform File Code |
| US | Until Sold |
| WU | While Useful |

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**Georgia-Pacific Intranet**

Directory Services Search G-P Help



records management department GA030 38
tel 404.652.4447 fax 404.230.5693
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**LIST OF EXCEPTIONS**

The List of Exceptions identifies records that must be kept beyond the period stated in the Retention Schedules. The List includes records pertinent to any litigation, audit or investigation in which the company is involved, and specifies the extended retention period and the division/location to which the exception applies.

LIST OF EXCEPTIONS:☐ Number:☐ Exception Name:☒ Entire List

| | |
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LIST OF EXCEPTIONS

| EXCEPTION | RECORD DESCRIPTION | DATES | DIVISION |
|-----------|---|----------------|--|
| 0 | Georgia-Pacific Corporation has been served with a Request for Production of Documents to a Non-Party in the subject case. Retain any and all documents evidencing or showing any orders or dealings G-P had with Railcar, Ltd. relating to railcar renovation repair, leasing or sales from 1996 to the present. If you have any Railcar, Ltd. documents please contact Marvin Waldrep (X4843) as we must produce the documents within 30 days. Please forward this request to any other G-P employees that you believe may have had dealings with Railcar, Ltd. Do not destroy any Railcar, Ltd. documents. Posted July 2002. | ALL | ALL |
| 1 | Tax Audit - all accounting and other records designated TA on retention schedule are required to substantiate income, deductions and credits. These are subject to an extension of statute of limitations by Internal Revenue Service. Retain until termination of federal income tax audit. 001b | 1992 - Forward | ALL |
| 2 | Acquisition - records created prior to the acquisition of an operation may be subject to retention in accordance with acquisition agreement. See specific acquisitions listed below. If there are any questions, contact Records Management in Atlanta. 002a | | ALL |
| 3 | Asbestos - all records relating to the sale, manufacture, distribution, product formulation or testing of asbestos-containing products. Retain until termination of asbestos cases. 003b | 1956 - Present | Former Bestwall Gypsum Files, 120-Gypsum, 280-Headquarters, 400-Distribution |
| 16 | Urea-Formaldehyde Containing Products & Formaldehyde Used in Manufacture of Urea-Formaldehyde Containing Products - all records relating to quality control, sales and manufacturing. Retain until termination of formaldehyde cases. 016a | 1976-Present | 123-ALL, 160-ALL, 193-ALL, 218-ALL, 219-ALL, 280-ALL, 340-ALL, 342-ALL, 400-ALL, 733-ALL |
| 21 | Tax Audit (Canadian & Other Foreign) - all Canadian and other foreign records designated TA on retention schedule are required to substantiate income. | 1990-Forward | ALL |

| | | | |
|----|---|----------------|--|
| | deductions and credits, including Chile, Austria, Barbados, Argentina, South America, Switzerland, Hong Kong, Mexico, United Kingdom, and New Zealand. Retain until termination of tax audit. 021c | | |
| 22 | Acquisition of American Forest Products Co. - all books / records necessary for AFPC tax audit are to be retained until 4/28/96 and 45 to 90 days notice required before destruction / disposition of any other records per asset purchase agreement. 022 | | 193-ALL, 250-ALL |
| 31 | Fire Retardant Treated Plywood & Lumber - all records related to purchases, sales, TSO and shipments. Retain until termination of FRT cases. 031c | 1980-Present | 123-ALL, 342-ALL, |
| 36 | Environmental Insurance Coverage - All records, including drafts and E-Mail, related or relating to insurance or to the production processes that produced wastes, the shipment or disposal of wastes, or the contamination or cleanup of any site for which G-P is potentially liable for the cleanup or contamination, including but not limited to, any G-P facility, former G-P facility, acquired G-P facility, adjacent third-party property, body of water, waterway, groundwater, third-party dump site, above-ground storage tanks, underground storage tanks, or superfund sites. Retain until termination of litigation. 036 | | ALL |
| 37 | Dens-Glass and Related Products - all records related to the research, development, manufacture, sale or patenting of "Dens-Glass" gypsum wallboard and related products (Dens-Shield, Dens-Deck, etc.). Weatherock gypsum wallboard products. Retain until termination of G-P v. US Gypsum Company and L & W Supply Corp. 037 | 1980 - Present | 120-Gypsum, 400-Distribution |
| 39 | Plaquemine Records - retain all records until termination of litigation. 039 | ALL | ALL |
| 42 | Divestiture of Inveresk Limited - all returns, schedules, workpapers and all other documents / information relating to tax matters are to be retained until expiration of G-P's statute of limitations for taxable years. 042 | | 804-ALL |
| 43 | Divestiture to Southern Bag - all books / records relating to the plants will not be destroyed for 7 years (until 1/31/98) and thereafter, 90 days written notice to purchaser providing opportunity to have records delivered in accordance with purchase and sale agreement dated 1/13/91. 043 | | 184-Hamlet NC, 269-Pine Bluff AR |
| 44 | Commercial Tissue Products - All records, electronic and paper, relating to sanitary paper products. Retain until termination of Department of Justice Civil Investigative Demand (CID) No. 11776 044 | 1990 - Present | 121-ALL, 155-Crossett AR, 190-ALL, 258-Palatka FL, 270-Plattsburg NY, 296-Crossett AR, 357-ALL, 461-Menasha HQ, 462-Menasha Mill #1, 463-Menasha Mill #2, 464-Chicago IL Mill, 465-Greenwich NY Mill, 466- |

| | | | |
|----|---|-------------------------|---|
| | | | Flagstaff AZ Mill, 467-Belmont AZ Mill, 468-Brattleboro VT Mill, 469-LaGrange GA Mill, 470-Gary IN Mill, 480-Palatka FL Mill, 481-Crossett Mill, 483-Sales & Marketing HQ, 870-Toluca Mexico |
| 46 | Hardboard Siding - All records related to the research, development, manufacture or sale of G-P hardboard siding manufactured at Jarrett, Virginia or Catawba, South Carolina. All records related to the purchase and sale of all hardboard siding manufactured by any other company and sold by G-P. 046 | 1980-1987, 1980-Present | ALL-Jarratt VA, ALL-Catawba SC, 250-ALL, 280-ALL, 285-ALL, 342-ALL, 400-ALL, 733-ALL |
| 50 | Divestiture of Buchanan NY and Wilmington DE - all records related to efforts to preserve and divest Buchanan, New York and Wilmington, Delaware gypsum facilities. Retain until July 28, 2006, per consent decree entered July 29, 1996. 050 | | 120-Buchanan NY, 120-Wilmington DE |
| 51 | Sanitary Paper Products, Commercial Products Division - all records related, but not limited to, sales, production, pricing, marketing, and distribution of sanitary paper products. Retain until termination of Antitrust Civil Investigative Demand No. 96-077 (State of Florida). | 1/1/90-Present | 121-Brattleboro VT, 121-LaGrange GA, 155-Crossett AR, 190-Gary IN, 258-Palatka FL, 305-Warwick NY, 357-ALL, 531-Bellingham WA, 461-Menasha HQ, 462-Menasha Mill #1, 463-Menasha Mill #2, 464-Chicago IL Mill, 465-Greenwich NY Mill, 466-Flagstaff AZ Mill, 467-Belmont AZ Mill, 468-Brattleboro VT Mill, 469-LaGrange GA Mill, 470-Gary IN Mill, 480-Palatka FL Mill, 481-Crossett Mill, 483-Sales & Marketing HQ, 870-Toluca Mexico |
| 53 | All records in any form (including without limitation paper and electronic records) relating to the Year 2000 date problem, including Year 2000: plans; inventories; testing and test results; audits; incoming and outgoing supplier, vendor and customer correspondence and information printed from Internet web sites; contracts; specifications, documentation, brochures and marketing materials from software, hardware and from any equipment containing an embedded chip; and any information on Year 2000 compliance or non-compliance from any source. Year 2000 e-mail messages should only be retained beyond the 60 day period set forth in the G-P E-mail Policy to the extent the e-mail message constitutes a Year 2000 related correspondence with a supplier, vendor or customer. For further information or Year 2000 record retention issues, please contact the Year 2000 Project Office at (404) 652-2000. | ALL | ALL |
| 55 | All documents, advertising, and other material of any kind relating in any way to our manufacture or distribution of 5/8" Type X gypsum wallboard. The names of the products G-P manufactured during the relevant time period (1984 to present) go by the names GyProc Fireguard Gypsum Board and previously, by the | 1984 - Present | ALL |

| | | | |
|----|---|----------------------|--|
| | name GyProc Firestop Gypsum Board. The name of the Domtar product is Domtar 5/8" Fireguard Type X Wallboard. Also, because many of the documents may not specify "Type X", all documents that reference wallboard should be retained. | | |
| 57 | <p><u>Due to G-P's potential future involvement in the CCA Treated Lumber Litigation, you are obligated to retain all hard copy and electronic documents and data related to G-P's treated lumber business, including information kept in Atlanta and at all facilities. "Documents and data" includes, but is not limited to, e-mail, e-mail attachments, letters, memoranda, notes, drafts, presentations, spreadsheets, reports, contracts, agreements, invoices, meeting materials, agendas, backup tapes, disks.</u></p> <p>Categories of information subject to these instructions include, but are not limited to, inventory and sales data, customer data, production/manufacturing data, raw materials information, financial statements, accounting records, projections, advertising, sales and marketing information, consumer product information, scientific data and information, MSDS, R&D, environmental documents. The time frame covered by these instructions begins at the inception of G-P's entry into the CCA treated lumber business and should continue until the litigation is resolved. The Law Department will notify you when the litigation is over and this exception to the record retention policy is no longer in force.</p> | 2001 - Present | ALL |
| 58 | Any and all employment / personnel files pertaining to the facilities / divisions listed, including but not limited to, payroll records, records regarding transfers, hiring, terminations, promotions, and employment tests. | 12/03/2001 - Present | <p>Listed by Division Number</p> <ul style="list-style-type: none"> • -Denton Chemical • -Jacksonville Unisource Straw Mfg, Envelope Converting • -Peachtree City Chemical • -Richmond Envelope Converting • -Winston-Salem Pelaspan/Envirofill Mfg. • 155-Crossett Pulp & Paper Mill • 161-Ahoskie CNS • 161-Bay Springs CNS • 161-Bellamy Sawmill • 161-Bowdens Hardwood Sawmill • 161-Buena Vista Hardwood Sawmill • 161-Centreville Chipmill • 161-Claxton CNS • 161-Columbia CNS • 161-Creedmoor CNS • 161-Cross City CNS |

- 161-Crossett Studmill
- 161-Dudley CNS
- 161-El Dorado Sawmill
- 161-Enfield Sawmill
- 161-Fayette CNS
- 161-Holly Hill Sawmill
- 161-Leaf River Softwood
- 161-Monticello Studmill
- 161-Palatka CNS
- 161-Prosperity CNS
- 161-Roxie CNS
- 161-Russellville Studmill
- 161-Suffolk CNS
- 161-Taylorsville Studmill
- 161-Tylertown Fingerjoint Plant
- 161-Varnville CNS
- 161-Wakefield CNS
- 161-Warrenton CNS
- 161-Whiteville CNS
- 193-Alcolu Sawmill
- 193-Catawba Hardboard Siding
- 193-Conway Hardboard
- 193-Eupora CTS Particleboard
- 193-Fordyce Hardboard Sawmill
- 193-Holly Hill Fiberboard
- 193-Jarratt Softboard
- 193-Louisville Particleboard
- 193-Marion Kiln Drying
- 193-McRae - Sawmill
- 193-Monticello Panelboard
- 193-North Little Rock Hardboard
- 193-Oxford Particleboard
- 193-Russellville Particleboard
- 193-Savannah
Hardwood/Plywood/Paneling
- 193-So. Boston Particleboard
- 193-Taylorsville Particleboard
- 193-Thomasville Hardwood Sawmill
- 193-Vienna Particleboard
- 225-Monticello Pulp & Paper Mill
- 258-Palatka Pulp & Paper Mill
- 275-Port Hudson Pulp & Paper Mill
- 342-Brookneal OSB
- 342-Crossett Plywood
- 342-Dudley Comply
Plant/OSB/Plywood
- 342-Emporia Plywood
- 342-Fordyce OSB
- 342-Fordyce Plywood
- 342-Gloster Plywood
- 342-Grenada OSB

- 342-Hawthorne Plywood
- 342-Louisville Plywood
- 342-Madison Plywood
- 342-Monticello Plywood
- 342-Ocala I-Beam
- 342-Peterman Plywood
- 342-Prosperity Plywood
- 342-Roxboro Engineered Lumber
- 342-Russellville Plywood
- 342-Skippers OSB
- 342-Talladega Plywood
- 342-Taylorsville Plywood
- 342-Warm Springs Plywood
- 342-Whiteville Plywood
- 350-Albany Box Plant
- 350-Asheboro Box Plant
- 350-Doraville Box Plant
- 350-Lake Placid Box Plant
- 350-Spartanburg Box Plant
- 350-Valdosta Proprint
- 350-West Monroe Box Plant
- 420-Darlington Dixie Plant
- 420-Fort Smith Dixie Plant
- 420-Naheola Pulp & Paper Mill
- 420-Rincon Pulp & Paper Mill
- 420-St. Mary's Paper Mill
- 469*-LaGrange Paper Products
- 565-Cedar Springs Pulp & Paper Mill
- 567-Augusta Box Plant
- 567-Huntsville Box Plant
- 567-Martinsville Box Plant
- 577-Ashdown Pulp & Paper Mill
- 585-Big Island Pulp & Paper Mill
- 588-Warren County Box Plant
- 626-Leaf River Pulp & Paper Mill
- 660-Gemini Corrugated
- 715-Brunswick Pulp & Paper Mill
- 716-McCormick CNS
- 716-Pearson CNS
- 716-Pearson Treating
- 716-Sterling CNS
- 716-Sterling Treating
- 725-Brunswick Gypsum
- 725-Ft. Lauderdale Gypsum
- 725-Marietta Gypsum
- 725-Milford Gypsum
- 725-Orlando Gypsum
- 725-Savannah Gypsum
- 733-Conway Chemical

| | | | |
|----|---|----------------|---|
| | | | <ul style="list-style-type: none"> • 733-Crossett Chemical • 733-Hampton Chemical • 733-Louisville Chemical • 733-Port Wentworth Chemical • 733-Russellville Chemical • 733-Taylorsville Chemical • 733-Vienna Chemical • 734-Alpha Plastics • 955-Pelahatchie Color-Box |
| 59 | Linerboard and Corrugated Sheets - emails, elec communication, corres, memos, sales and marketing, accounting, inventory, trade, production, personal files, diaries, calendars, pricing analysis, etc. (see LAW or Records Management for complete list) | 1992 - Present | <p>Listed by Division Number</p> <ul style="list-style-type: none"> • -Cleveland, Ohio • -Madera • -Madera Coralure • -Modesto • -Philadelphia • 112-Albany • 115-Ashboro • 117-Doraville • 127-Akron • 130-Cincinnati • 167-Dubuque • 167C-Monticello • 200-Lake Placid • 210-Buena Park • 230-Mt. Wolf • 240-Olympia • 255-Owosso • 310-S. San Francisco • 325-Schenectady • 330-Sheboygan • 330B-Oshkosh • 333-Spartanburg • 335-West Monroe • 348-Chattanooga • 424-Valdosta • 631-Bradford • 633-Chicago • 634-Circleville • 635-Cleveland, TN • 637-Kansas City • 639-Memphis • 641-Milan • 642-Mt. Olive • 650-Waxahatchie |

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